

JEFFERSON COUNTY, OREGON

**ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2014**

JEFFERSON COUNTY, OREGON

COUNTY OFFICIALS

JUNE 30, 2014

Board of Commissioners

Mike Ahern

Wayne Fording

John Hatfield

County Clerk (Registered Agent)

Kathy Marston

County Treasurer

Deena Goss

County Sheriff

Jim Adkins

Assessor

Jean McCloskey

District Attorney

Steven LeRiche

Surveyor

Gary DeJarnatt

County Offices

66 SE D Street
Madras, Oregon 97741

JEFFERSON COUNTY, OREGON

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INDEPENDENT AUDITORS' REPORT

John P. Harrigan, CPA

Wesley B. Price III, CPA

Candace S. Fronk, CPA

Kara L. Pardue, CPA

Karen C. Anderson, CPA

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, 2014, which collectively comprise the County's basic financial statements as listed in the table of contents.

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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, 2014, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2014, 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.

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 10 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

The County's 2013 financial statements were audited by other auditors who expressed an unmodified opinion on them in their report dated December 13, 2013. In our opinion, the summarized comparative information provided herein as of and for the year ended June 30, 2013, 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 November 25, 2014, 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.

HARRIGAN PRICE FRONK & CO. LLP
Certified Public Accountants & Consultants

By: 
Candace S. Fronk – a partner

November 25, 2014



MANAGEMENT'S DISCUSSION AND ANALYSIS

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

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, 2014. 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 \$29,237,665 as of June 30, 2014. Of this amount, \$11,699,302 (unrestricted net assets) may be used to meet the County's on-going obligations to citizens and creditors, compared to unrestricted net assets of \$11,135,646 reported for June 30, 2013.
- The County's governmental funds reported a combined fund balance of \$15,885,206 a decrease of \$82,528 from June 30, 2013. Part of the change resulted from accelerating the payment of debt related to the J Street project. Approximately 33%, \$5,093,543 is available for spending at the County's discretion (assigned and unassigned fund balances).
- County General Fund
 - The General Fund's fund balance was \$4,471,385 as of June 30, 2014, a decrease of \$60,146.
 - Fund balance is 60% 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 \$5,171,186 as of June 30, 2014, compared to total long-term liabilities of \$7,844,064 as of June 30, 2013. The change was related to repayment of debt and a decrease in the estimated future landfill postclosure liability. The County paid off its remaining bonded debt during the year.

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, 2014

The *Statement of Activities* presents information showing how Jefferson County's net assets changed during the fiscal year ended June 30, 2014. 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 11-12 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 49 individual governmental funds for the fiscal year ended June 30, 2014, 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 and Capital Improvement Projects). 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, 2014

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 13-14 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 17-19 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 20.

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 22 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 43.

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 \$29,237,665 at June 30, 2014.

Forty-nine percent of Jefferson County's net assets, \$14,391,913, 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, 2014. Jefferson County's net assets restricted for use in its road maintenance, cemetery care and grant programs total \$3,146,450 or about 11% of the net position. The remaining 40%, \$11,699,302, 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, 2014

As of June 30, 2014, 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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Assets other than capital assets	\$ 20,533,561	\$ 20,826,706	\$ 918,388	\$ 663,441	\$ 21,451,949	\$ 21,490,147
Capital assets	14,027,730	13,975,371	364,183	380,365	14,391,913	14,355,736
Total assets	34,561,291	34,802,077	1,282,571	1,043,806	35,843,862	35,845,883
Current liabilities	1,418,939	1,230,427	16,072	13,574	1,435,011	1,244,001
Noncurrent liabilities	320,991	2,473,199	4,850,195	5,370,865	5,171,186	7,844,064
Total liabilities	1,739,930	3,703,626	4,866,267	5,384,439	6,606,197	9,088,065
Net position						
Net investment in capital assets	14,027,730	11,794,279	364,183	380,365	14,391,913	12,174,644
Restricted	3,146,450	3,447,528			3,146,450	3,447,528
Unrestricted	15,647,181	15,856,644	(3,947,879)	(4,720,998)	11,699,302	11,135,646
Total net position	\$ 32,821,361	\$ 31,098,451	\$ (3,583,696)	\$ (4,340,633)	\$ 29,237,665	\$ 26,757,818

Jefferson County's net position increased by \$2,479,847 during the fiscal year ended June 30, 2014, 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 \$1,722,910. This is due to changes across many departments but the largest changes were the result of:
 - Restored grant funding and payoff of long term debt

CHANGES DUE TO BUSINESS-TYPE ACTIVITIES

- Net position of the business-type activities increased by \$756,937 due in large part to a decrease in the estimated future landfill postclosure liability.

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2014

CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Program revenues:						
Charges for services	\$ 1,473,615	\$ 1,270,877	\$ 865,897	\$ 585,254	\$ 2,339,512	\$ 1,856,131
Operating grants and contributions	9,837,693	10,805,223			9,837,693	10,805,223
Capital grants and contributions		497,298				497,298
General revenues:						
Property taxes	6,754,250	7,160,717			6,754,250	7,160,717
Other taxes	675,158	635,148			675,158	635,148
Other	1,458,989	571,871	526,088	216,355	1,985,077	788,226
Total Revenues	<u>20,199,705</u>	<u>20,941,134</u>	<u>1,391,985</u>	<u>801,609</u>	<u>21,591,690</u>	<u>21,742,743</u>
Expenses:						
General government	2,957,779	2,877,000			2,957,779	2,877,000
Public safety	6,941,202	7,205,580			6,941,202	7,205,580
Highways and streets	2,786,103	2,568,631			2,786,103	2,568,631
Economic development	515,312	201,292			515,312	201,292
Education	177,658	187,744			177,658	187,744
Health and welfare	4,551,360	5,133,053			4,551,360	5,133,053
Culture and recreation	469,936	445,707			469,936	445,707
Interest on long-term debt	63,431	100,207			63,431	100,207
Transfer station			52,406	57,348	52,406	57,348
RV park			41,319	25,646	41,319	25,646
Community development			555,337	482,307	555,337	482,307
Total expenses	<u>18,462,781</u>	<u>18,719,214</u>	<u>649,062</u>	<u>565,301</u>	<u>19,111,843</u>	<u>19,284,515</u>
Increase in net position before transfers	1,736,924	2,221,920	742,923	236,308	2,479,847	2,458,228
Transfers	(14,014)	(18,593)	14,014	18,593		
Changes in net position	<u>1,722,910</u>	<u>2,203,327</u>	<u>756,937</u>	<u>254,901</u>	<u>2,479,847</u>	<u>2,458,228</u>
Net position, beginning	<u>31,098,451</u>	<u>28,895,124</u>	<u>(4,340,633)</u>	<u>(4,595,534)</u>	<u>26,757,818</u>	<u>24,299,590</u>
Net position, ending	<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>

Financial Analysis of the County's Funds

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

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

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

As of June 30, 2014, \$15,885,206 is the reported combined ending fund balance for Jefferson County's governmental funds, a net decrease of \$82,528 from June 30, 2013. 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, 2014, the fund balance of Jefferson County's General Fund (including sub-funds) was \$4,471,385, all considered assigned. The fund balance decreased by \$60,146 during the fiscal year ended June 30, 2014. Activities were generally consistent with the year ended June 30, 2013, except for transfers to other funds which increased by \$403,911. In the prior year, the net increase in fund balance was \$520,206.

Road Fund: The fund balance of the Road Fund increased by \$307,731 including the increase in its inventory (nonspendable fund balance) of \$193,817 to a June 30, 2014, balance of \$2,012,957. Both revenues and expenditures were slightly higher than the prior year.

Jail Operations Fund: The fund balance of the Jail Operations Fund increased by \$218,481 to \$2,144,704. Activity was generally comparable to the prior year.

Business Loan Fund: The fund balance of the Business Loan Fund decreased by \$73,060 to \$391,368 since collections on outstanding loans were less than the new loans made during the year.

Central Oregon Health Board Fund: The fund balance of the Central Oregon Health Board Fund decreased by \$72,029 to \$1,156,183. Its revenues and expenses were both down significantly from the prior year.

Capital Improvement Projects Fund: The fund balance of the Capital Improvement Projects Fund increased by \$27,112 to \$2,858,429. It received a transfer from the General Fund in the amount of \$712,000 and purchased real estate costing \$698,812 as well as other capital assets.

The fund balances of the County's nonmajor governmental funds decreased by a net of \$430,499 due to a wide variety of factors. The largest change was the decrease of \$563,097 in the Jail Bond Fund which paid off its bonds during the year.

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, 2014, the net position of the Transfer Station Fund was a deficit of \$4,164,206, an increase of \$548,687. The change was due in large part to a decrease of \$520,670 in the estimated future postclosure costs for the Box Canyon Landfill.

Fairgrounds RV Park Fund: At June 30, 2014, the net position of the Fairgrounds RV Park Fund was \$81,340, a decrease of \$14,417. Operating expenses increased over the prior year.

Community Development Fund: The net position of the Community Development Fund increased by \$222,667 to \$499,170 due to significant increases in its operating revenue. In the prior year, the net position of the fund increased by \$19,037.

General Fund Budgetary Highlights

There were no differences, other than appropriation transfers, between the General Fund's original budget and the final budget. Assumptions used for estimating revenues are generally conservative and General

JEFFERSON COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

Fund actual revenues were \$267,617 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 \$370,930, consisting of \$54,489 of unused contingency with the other positive variances spread among many departments, primarily related to salary and benefit savings due to reorganization and 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, 2014, was \$14,391,913, net of accumulated depreciation. The book value of the depreciable assets is about 45% 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, 2014, Jefferson County had no outstanding bonded debt. Other long-term liabilities include compensated absences and the landfill post closure liability. There was no new debt issued during the fiscal year. 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. Due to Oregon Senate Bill 822, PERS employer contribution rates, effective July 1, 2013, will not significantly increase from current rates.
- The County's total budget adopted for Fiscal Year 2015 is \$37,266,754, a decrease of 3.7% from the Fiscal Year 2014 budget, due primarily to unknown grant funding.
- The County's Assessed Valuation of Taxable Property increased from Fiscal Year 2014 to Fiscal Year 2015 nearly 4%, to \$1,501,334,047.
- 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. The County anticipates building a \$12.5 million courthouse in 2015. 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, 2014 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2013)

ASSETS	Primary Government			
	Governmental Activities	Business-type Activities	Total	
			2014	2013
Cash and investments	\$ 17,054,588	\$ 908,048	\$ 17,962,636	\$ 17,731,143
Receivables	1,862,107	17,840	1,879,947	2,338,164
Internal balances	7,500	(7,500)		
Notes and loans receivable	1,188,593		1,188,593	1,188,341
Inventory	420,773		420,773	226,956
Capital assets (net of accumulated depreciation)				
Land	451,851		451,851	364,267
Buildings	18,669,868	20,251	18,690,119	18,078,891
Machinery and equipment	8,598,552	785,113	9,383,665	9,205,302
Infrastructure	3,360,405		3,360,405	3,360,405
Accumulated depreciation	(17,052,946)	(441,181)	(17,494,127)	(16,653,129)
Other assets				5,543
TOTAL ASSETS	34,561,291	1,282,571	35,843,862	35,845,883
LIABILITIES				
Accounts payable and other current liabilities	1,418,939	16,072	1,435,011	1,222,909
Accrued interest payable				21,092
Noncurrent liabilities				
Accrued compensated absences	320,991		320,991	313,199
Landfill post-closure costs		4,850,195	4,850,195	5,370,865
Long-term debt due within one year				1,265,000
Long-term debt due in more than one year				895,000
TOTAL LIABILITIES	1,739,930	4,866,267	6,606,197	9,088,065
NET POSITION				
Net investment in capital assets	14,027,730	364,183	14,391,913	12,174,644
Restricted for				
Highways and streets	1,592,184		1,592,184	1,478,270
Debt service				735,722
Perpetual cemetery care	115,688		115,688	113,423
Other purposes	1,438,578		1,438,578	1,120,113
Unrestricted	15,647,181	(3,947,879)	11,699,302	11,135,646
TOTAL NET POSITION	\$ 32,821,361	\$ (3,583,696)	\$ 29,237,665	\$ 26,757,818

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2014 (WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2013)

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary government			
Governmental activities			
General government	\$ 2,957,779	\$ 859,689	\$ 1,104,000
Public safety	6,941,202		2,597,077
Highways and streets	2,786,103	459,647	1,943,161
Economic development	515,312		93,311
Education	177,658		120,358
Health and welfare	4,551,360		3,928,822
Culture and recreation	469,936	154,279	50,964
Interest on long-term debt	63,431		
Total governmental activities	18,462,781	1,473,615	9,837,693
Business-type activities			
Transfer station	52,406	79,247	
RV park	41,319	26,625	
Community development	555,337	760,025	
Total business-type activities	649,062	865,897	
Total primary government	\$ 19,111,843	\$ 2,339,512	\$ 9,837,693

Net (Expense) Revenue and Changes in Net Assets

	Governmental Activities	Business-type Activities	Total	
			2014	2013
	\$ (994,090)	\$	\$ (994,090)	\$ 231,818
	(4,344,125)		(4,344,125)	(4,941,279)
	(383,295)		(383,295)	185,515
	(422,001)		(422,001)	(99,427)
	(57,300)		(57,300)	(56,089)
	(622,538)		(622,538)	(1,132,225)
	(264,693)		(264,693)	(233,922)
	(63,431)		(63,431)	(100,207)
	<u>(7,151,473)</u>		<u>(7,151,473)</u>	<u>(6,145,816)</u>
		26,841	26,841	20,010
		(14,694)	(14,694)	3,094
		<u>204,688</u>	<u>204,688</u>	<u>(3,151)</u>
		216,835	216,835	19,953
	<u>(7,151,473)</u>	<u>216,835</u>	<u>(6,934,638)</u>	<u>(6,125,863)</u>
General revenues				
Property taxes for general purposes	4,994,857		4,994,857	4,898,316
Property taxes levied for public safety	1,185,400		1,185,400	1,176,179
Property taxes levied for debt service	573,993		573,993	1,086,222
Other taxes	675,158		675,158	635,148
Other income	1,305,461	520,670	1,826,131	652,291
Investment income	153,528	5,418	158,946	135,935
Transfers	(14,014)	14,014		
Total general revenues and transfers	<u>8,874,383</u>	<u>540,102</u>	<u>9,414,485</u>	<u>8,584,091</u>
Changes in net position	1,722,910	756,937	2,479,847	2,458,228
Net position - beginning	<u>31,098,451</u>	<u>(4,340,633)</u>	<u>26,757,818</u>	<u>24,299,590</u>
Net position - ending	<u>\$ 32,821,361</u>	<u>\$ (3,583,696)</u>	<u>\$ 29,237,665</u>	<u>\$ 26,757,818</u>

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

BALANCE SHEET GOVERNMENTAL FUNDS

JUNE 30, 2014

(WITH COMPARATIVE TOTALS FOR JUNE 30, 2013)

	General	Road	Jail Operations	Business Loan
ASSETS				
Cash and investments	\$ 4,289,790	\$ 1,700,254	\$ 2,139,601	\$ 352,232
Taxes receivable	415,287		101,745	
Accounts receivable (net of allowance for uncollectables)	163,188	338,828	13,718	
Notes and loans receivable				618,439
Due from other funds	20,784	94,699		39,572
Inventories		420,773		
TOTAL ASSETS	\$ 4,889,049	\$ 2,554,554	\$ 2,255,064	\$ 1,010,243
LIABILITIES				
Accounts payable and other current liabilities	\$ 99,971	\$ 541,597	\$ 32,207	\$ 436
Due to other funds				
Unearned revenues				618,439
Deferred revenues				
TOTAL LIABILITIES	99,971	541,597	32,207	618,875
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	317,693		78,153	
FUND BALANCES				
Nonspendable		420,773		
Restricted		1,592,184		
Committed			2,144,704	
Assigned	4,471,385			391,368
Unassigned				
TOTAL FUND BALANCES	4,471,385	2,012,957	2,144,704	391,368
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,889,049	\$ 2,554,554	\$ 2,255,064	\$ 1,010,243

Central OR Health Board	Capital Improvement Projects	Other Governmental Funds	Total Governmental Funds	
			2014	2013
\$ 1,319,862	\$ 2,766,694	\$ 2,894,513 72,348	\$ 15,462,946 589,380	\$ 15,169,489 701,853
120,641 43,493	35,124 102,461	615,056	1,251,431 697,056 257,516 420,773	1,605,916 1,188,341 398,430 226,956
<u>\$ 1,483,996</u>	<u>\$ 2,904,279</u>	<u>\$ 3,581,917</u>	<u>\$ 18,679,102</u>	<u>\$ 19,290,985</u>
\$ 284,320	\$ 10,726	\$ 429,319 250,016	\$ 1,398,576 250,016 697,056	\$ 1,190,903 388,430
43,493	35,124			1,743,918
<u>327,813</u>	<u>45,850</u>	<u>679,335</u>	<u>2,345,648</u>	<u>3,323,251</u>
		52,402	448,248	
1,156,183	2,858,429	115,688 1,554,266 949,436 358,488 (127,698)	536,461 4,302,633 5,952,569 5,221,241 (127,698)	340,379 7,507,055 2,872,668 5,279,431 (31,799)
<u>1,156,183</u>	<u>2,858,429</u>	<u>2,850,180</u>	<u>15,885,206</u>	<u>15,967,734</u>
<u>\$ 1,483,996</u>	<u>\$ 2,904,279</u>	<u>\$ 3,581,917</u>	<u>\$ 18,679,102</u>	<u>\$ 19,290,985</u>

JEFFERSON COUNTY, OREGON

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

YEAR ENDED JUNE 30, 2014

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2013)

	General	Road	Jail Operations	Business Loan
Revenues				
Taxes				
Property taxes	\$ 5,055,510	\$	\$ 1,200,498	\$
Other taxes				
Licenses and permits	122,040	427,599	56,576	
Intergovernmental	983,167	1,922,738	771,218	
Charges for services	196,337		45,371	
Investment earnings	29,479	21,573	13,517	36,733
Other revenues	97,826			171,401
Total revenues	6,484,359	2,371,910	2,087,180	208,134
Expenditures				
Current				
General government	2,332,308			
Highways and streets		2,106,348		
Public safety	2,853,988		2,089,444	
Economic development				281,194
Health and welfare	337,507			
Culture and recreation	28,930			
Education				
Intergovernmental	140,596			
Capital outlay	19,000		70,166	
Debt service				
Principal				
Interest	271			
Total expenditures	5,712,600	2,106,348	2,159,610	281,194
Excess of revenues over (under) expenditures	771,759	265,562	(72,430)	(73,060)
Other financing sources (uses)				
Transfers in	902,496	2,500	667,364	
Transfers out	(1,734,521)	(154,148)	(376,453)	
Total other financing sources (uses)	(832,025)	(151,648)	290,911	
Net change in fund balances	(60,266)	113,914	218,481	(73,060)
Fund balance - beginning	4,531,531	1,705,226	1,926,223	464,428
Residual equity transfer	120			
Inventory change		193,817		
Fund balance - ending	\$ 4,471,385	\$ 2,012,957	\$ 2,144,704	\$ 391,368

Central OR Health Board	Capital Improvement Projects	Other Governmental Funds	Total Governmental Funds	
			2014	2013
\$	\$	\$	\$	\$
		605,571	6,861,579	7,213,425
		675,158	675,158	635,148
		264,028	870,243	697,953
1,781,917		4,378,653	9,837,693	10,805,223
		361,548	603,256	572,924
7,105	23,556	21,682	153,645	131,883
6,500	53,179	976,555	1,305,461	626,368
<u>1,795,522</u>	<u>76,735</u>	<u>7,283,195</u>	<u>20,307,035</u>	<u>20,682,924</u>
	35,978	296,650	2,664,936	2,583,189
		592,263	2,698,611	2,264,644
		1,677,595	6,621,027	6,876,949
		234,118	515,312	201,292
1,787,041		2,400,349	4,524,897	5,108,353
		388,171	417,101	391,992
		177,658	177,658	187,744
			140,596	143,842
	725,643		814,809	66,337
		1,668,463	1,668,463	1,205,000
		84,252	84,523	94,933
<u>1,787,041</u>	<u>761,621</u>	<u>7,519,519</u>	<u>20,327,933</u>	<u>19,124,275</u>
<u>8,481</u>	<u>(684,886)</u>	<u>(236,324)</u>	<u>(20,898)</u>	<u>1,558,649</u>
	712,000	976,016	3,260,376	2,408,851
(80,510)		(1,170,191)	(3,515,823)	(2,618,246)
<u>(80,510)</u>	<u>712,000</u>	<u>(194,175)</u>	<u>(255,447)</u>	<u>(209,395)</u>
(72,029)	27,114	(430,499)	(276,345)	1,349,254
1,228,212	2,831,315	3,280,799	15,967,734	14,664,184
		(120)		
			193,817	(45,704)
<u>\$ 1,156,183</u>	<u>\$ 2,858,429</u>	<u>\$ 2,850,180</u>	<u>\$ 15,885,206</u>	<u>\$ 15,967,734</u>

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2014 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2013)

	2014	2013
Total fund balances - governmental fund type (page 13)	\$ 15,885,206	\$ 15,967,734
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:	2,360,296	2,146,416
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds. Capital assets net of depreciation are:	13,751,546	13,729,131
Certain other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:		
Notes receivable	697,056	1,188,341
Property taxes earned but unavailable	448,248	555,577
Unamortized debt issue costs		5,543
Certain other liabilities are not accrued until due in the governmental funds:		
Accrued interest on long-term debt		(21,092)
Accrued compensated absences	(320,991)	(313,199)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		(2,160,000)
Net position (page 11)	\$ 32,821,361	\$ 31,098,451

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, 2014 (WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2013)

	2014	2013
Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds (page 14)	\$ (276,345)	\$ 1,349,254
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	841,754	806,908
Depreciation expense	(800,832)	(775,537)
Other capital asset transactions		(28,288)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(107,330)	(52,708)
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.		(186,189)
Payments on long-term debt are expensed in the governmental statements, but are reductions to long-term debt on the government-wide statements.	1,668,463	1,202,864
Internal service fund activities are separately reported.	195,626	32,691
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	193,817	(45,704)
Accrued compensated absences	(7,792)	(87,885)
Accrued interest	21,092	(3,138)
Amortization of debt issue costs	(5,543)	(8,941)
Change in net position of governmental activities (page 12)	\$ 1,722,910	\$ 2,203,327

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2014

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
ASSETS					
Current assets					
Cash and investments	\$ 366,914	\$ 32,347	\$ 508,787	\$ 908,048	\$ 1,591,642
Receivables (net of allowance for uncollectables)	10,780	6,263	797	17,840	21,296
Total current assets	377,694	38,610	509,584	925,888	1,612,938
Capital assets					
Equipment and improvements	589,915	149,272	45,926	785,113	1,460,750
Land improvements	20,251			20,251	
Accumulated depreciation	(299,261)	(95,994)	(45,926)	(441,181)	(1,184,566)
Total capital assets (net of accumulated depreciation)	310,905	53,278		364,183	276,184
Long-term note receivable					491,537
TOTAL ASSETS	688,599	91,888	509,584	1,290,071	2,380,659
LIABILITIES					
Accounts payable and other current liabilities	2,610	3,048	10,414	16,072	20,363
Due to other funds		7,500		7,500	
Noncurrent liabilities					
Landfill post-closure costs	4,850,195			4,850,195	
TOTAL LIABILITIES	4,852,805	10,548	10,414	4,873,767	20,363
NET POSITION					
Net investment in capital assets	310,905	53,278		364,183	276,184
Unrestricted	(4,475,111)	28,062	499,170	(3,947,879)	2,084,112
TOTAL NET POSITION	\$ (4,164,206)	\$ 81,340	\$ 499,170	\$ (3,583,696)	\$ 2,360,296

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, 2014

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
OPERATING REVENUES					
Charges for services	\$ 79,247	\$ 26,481	\$ 706,335	\$ 812,063	\$ 970,815
Other revenues		144	53,690	53,834	
Total operating revenues	79,247	26,625	760,025	865,897	970,815
OPERATING EXPENSES					
Costs of services	39,395	38,359	555,126	632,880	958,743
Depreciation	13,011	2,960	211	16,182	69,377
Total operating expenses	52,406	41,319	555,337	649,062	1,028,120
Operating income	26,841	(14,694)	204,688	216,835	(57,305)
NON-OPERATING REVENUES (EXPENSES)					
Investment earnings	2,134	277	3,007	5,418	11,247
Change in estimated post-closure costs	520,670			520,670	
Total non-operating revenues (expenses)	522,804	277	3,007	526,088	11,247
Income before contributions and transfers	549,645	(14,417)	207,695	742,923	(46,058)
CONTRIBUTIONS AND TRANSFERS					
Contributions from other funds					18,505
Transfers in			81,150	81,150	270,033
Transfers out	(958)		(66,178)	(67,136)	(28,600)
Total contributions and transfers	(958)		14,972	14,014	259,938
Changes in net position	548,687	(14,417)	222,667	756,937	213,880
NET POSITION - beginning	(4,712,893)	95,757	276,503	(4,340,633)	2,146,416
NET POSITION - ending	\$ (4,164,206)	\$ 81,340	\$ 499,170	\$ (3,583,696)	\$ 2,360,296

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2014

	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	\$ 78,503	\$ 20,728	\$ 760,601	\$ 859,832	\$ 968,138
Receipts from interfund services provided					968,138
Payments to suppliers	(40,551)	(37,853)	(169,658)	(248,062)	(956,814)
Payments to employees			(382,320)	(382,320)	
Net cash provided (used) by operating activities	37,952	(17,125)	208,623	229,450	11,324
Cash flows from non-capital financing activities					
Principal paid on long-term debt (J Street)					(491,537)
Transfer to other funds	(958)		(66,178)	(67,136)	(28,600)
Transfers from other funds			81,150	81,150	270,033
Net cash provided (used) by non-capital financing activities	(958)		14,972	14,014	(250,104)
Cash flows from capital and related financing activities					
Purchases of capital assets					(80,813)
Principal paid on capital (interfund) debt		(2,500)		(2,500)	
Net cash provided (used) by capital and related financing activities		(2,500)		(2,500)	(80,813)
Cash flows from investing activities					
Interest received	2,134	277	3,007	5,418	11,247
Net increase (decrease) in cash	39,128	(19,348)	226,602	246,382	(308,346)
Cash and cash equivalents - beginning	327,786	51,695	282,185	661,666	1,899,988
Cash and cash equivalents - ending	\$ 366,914	\$ 32,347	\$ 508,787	\$ 908,048	\$ 1,591,642
Reconciliation of operating income to net cash provided by operating activities					
Operating income	\$ 26,841	\$ (14,694)	\$ 204,688	\$ 216,835	\$ (57,305)
Adjustments to reconcile operating income to net cash provided by operating activities					
Depreciation	13,011	2,960	211	16,182	69,377
Change in accounts receivable	(744)	(5,897)	576	(6,065)	(2,677)
Change in accounts payable	(1,156)	506	3,148	2,498	1,929
Total adjustments	11,111	(2,431)	3,935	12,615	68,629
Net cash provided by operating activities	\$ 37,952	\$ (17,125)	\$ 208,623	\$ 229,450	\$ 11,324

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

STATEMENT OF NET POSITION FIDUCIARY FUNDS JUNE 30, 2014

	<u>Agency Fund</u>	<u>Treasurer's Investment Trust Fund</u>
ASSETS		
Cash and cash equivalents	\$ 23,054	\$ 20,758,730
Taxes receivable	<u>1,351,948</u>	<u> </u>
TOTAL ASSETS	1,375,002	20,758,730
LIABILITIES		
Distributions pending to other entities	<u>1,375,002</u>	<u> </u>
NET POSITION		
Reserved for external investment pool participants	<u>\$ -</u>	<u>\$ 20,758,730</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, 2014

ADDITIONS

Taxes	\$ 16,940,041
Other receipts	<u>19,131,147</u>
TOTAL ADDITIONS	<u>36,071,189</u>

DEDUCTIONS

Distributions	<u>46,700,708</u>
TOTAL DEDUCTIONS	<u>46,700,708</u>
Net change in net position	(10,629,519)
NET POSITION - beginning	<u>31,388,249</u>
NET POSITION - ending	<u>\$ 20,758,730</u>

See notes to the basic financial statements

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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 nonexchange 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, 2014

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, 2013, from which such summarized information was derived.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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 65, Items Previously Reported as Assets and Liabilities, on July 1, 2013. Receivables that are not considered available under the modified accrual basis of accounting (i.e. not collected within sixty days of year-end) are now presented on the governmental fund balance sheet as a deferred inflow of resources. Previously these were recorded as a liability titled deferred revenue.

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, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – 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.

For the year ended June 30, 2014, transfers out of the Community Development Fund exceeded the appropriation by \$2,568.

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, 2014. 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, 2014

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, 2014

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, 2014

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, 2014

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	\$ 2,919,191
Investments	<u>35,825,230</u>
	<u>\$ 38,744,421</u>
Government-wide Statement of Net Position	\$ 17,962,637
Fiduciary Funds Statement of Net Position	<u>20,781,784</u>
	<u>\$ 38,744,421</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. As of

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 2 – DEPOSITS AND INVESTMENTS – CONTINUED

Cash Deposits – Continued

June 30, 2014, the carrying amount of the County's bank deposits was \$2,919,191 and the respective bank balances totaled \$3,027,830. Of the total bank balance, \$669,303 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, 2014, was \$1,336,669,140 for reported public funds of \$1,869,996,772. 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, 2014:

<u>Investment Type</u>	<u>Matures</u>	<u>Total</u>
U.S. government agencies rated Aaa	10/2015-9/2016	\$ 18,309,204
Corporate bond rated Aa3	12/2017	1,171,983
OR municipal bond rated A1	6/2016	250,000
Local government investment pool		<u>16,094,043</u>
Investments at market plus accrued interest		<u>\$ 35,825,230</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, 2014

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, 2014

NOTE 3 – ACCOUNTS, NOTES AND LOANS RECEIVABLE – CONTINUED

Governmental Funds:

	<u>Current Receivables</u>		<u>Total</u>	<u>Notes and Loans Receivable</u>
	<u>Accounts</u>	<u>Taxes</u>		
General Fund	\$ 163,188	\$ 415,287	\$ 578,475	\$
Road Fund	338,828		338,828	
Jail Operations Fund	13,718	101,745	115,463	
Business Loan Fund				553,440
Central Oregon Health Bd Fund	120,641		120,641	43,493
Capital Improvement Fund				35,124
Other	615,056	72,348	687,404	556,536
Total	\$ 1,251,431	\$ 589,380	\$ 1,840,811	\$ 1,188,593

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	\$ 10,780	\$ 6,263	\$ 797	\$ 17,840	\$ 21,296

Notes and loans receivable at June 30, 2014 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.	\$ 491,536
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.	14,401
Note receivable - Madras Chamber of Commerce #2, payable in monthly installments of \$98 including interest at 5%, secured by real property, due April 2016.	2,137
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, 2014

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.	23,865
Note receivable - David C. Allen, LLC, payable in monthly installments of \$300 including interest at 8%, unsecured, due March 2015.	3,739
Note receivable - Brickhouse Group LLC, payable in monthly installments of \$1,403 including interest at 5%, secured by real property, due January 2016.	176,510
Note receivable - Thomas Ford, payable in 61 monthly installments of \$2,009 including interest at 5%, unsecured, due May 2016.	103,257
Note receivable - Metolius Meadows LID included an individual assessment for each property of \$1,602 for which it affected. The delinquent assessment not paid initially accrue at 2% per annum and have entered into a payment program.	35,124
Note receivable - Hope House/Madras Gospel Mission, monthly payments of \$500 with no interest, secured by real estate.	43,493
Note receivable- Christopher & Erin Wolfe, monthly payments of \$790.97 including interest at 5%.	96,233
Note receivable- City of Madras, payable in monthly installments of \$5,445 beginning in 2014 including interest at 3%, due July 2028.	<u>65,000</u>
	<u>\$ 1,188,593</u>

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

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

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2014

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014, 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	\$ 364,267	\$ 87,584	\$	\$ 451,851
Total capital assets, not being depreciated	<u>364,267</u>	<u>87,584</u>		<u>451,851</u>
Capital assets being depreciated				
Buildings	18,058,640	611,228		18,669,868
Equipment and vehicles	8,420,189	223,756	(45,393)	8,598,552
Roads and infrastructure	3,360,405			3,360,405
Total capital assets, being depreciated	<u>29,839,234</u>	<u>834,984</u>	<u>(45,393)</u>	<u>30,628,825</u>
Less accumulated depreciation for				
Buildings and improvements	(8,220,284)	(410,621)		(8,630,905)
Equipment and vehicles	(6,896,027)	(197,807)	45,393	(7,048,441)
Roads and infrastructure	(1,111,819)	(261,781)		(1,373,600)
Total accumulated depreciation	<u>(16,228,130)</u>	<u>(870,209)</u>	<u>45,393</u>	<u>(17,052,946)</u>
Total capital assets, being depreciated, net	<u>13,611,104</u>	<u>(35,225)</u>		<u>13,575,879</u>
Governmental activities capital assets, net	<u>\$ 13,975,371</u>	<u>\$ 52,359</u>	<u>\$ -</u>	<u>\$ 14,027,730</u>
<u>Business-type Activities</u>				
Buildings	\$ 20,251	\$	\$	\$ 20,251
Machinery and equipment	785,113			785,113
Total business-type activities capital assets, being depreciated	<u>805,364</u>			<u>805,364</u>
Less accumulated depreciation	<u>(424,999)</u>	<u>(16,182)</u>		<u>(441,181)</u>
Business-type activities capital assets, net	<u>\$ 380,365</u>	<u>\$ (16,182)</u>	<u>\$ -</u>	<u>\$ 364,183</u>

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 4 – CAPITAL ASSETS – CONTINUED

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

Governmental activities:	
General governmental	\$ 189,426
Public safety	320,176
Highways and streets	281,309
Health and welfare	26,463
Culture and recreation	<u>52,835</u>
Total depreciation expense - governmental activities	<u>\$ 870,209</u>
Business-type activities:	
Transfer station	\$ 13,011
Fairgrounds RV Park	2,960
Community development	<u>211</u>
Total depreciation expense - business-type activities	<u>\$ 16,182</u>

NOTE 5 – INTERFUND BALANCES AND ACTIVITY

Balances Due to/from Other Funds

Balances due to and from other funds at June 30, 2014, consist of the following:

	Due From	Due To
General Fund	\$ 20,784	\$
Road Fund	94,699	
Business Loan Fund	39,572	
Capital Improvement Projects Fund	102,461	
Nonmajor Governmental Funds		250,016
Fairgrounds RV Park		<u>7,500</u>
Total	<u>\$ 257,516</u>	<u>\$ 257,516</u>

Amounts due from other funds to the General Fund at June 30, 2014, included \$20,784 from the District Attorney Grants Fund resulting from a deficit in cash at year-end. Other amounts represent specific loans payable over various periods.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 5 – INTERFUND BALANCES AND ACTIVITY – CONTINUED

Transfers to/from Other Funds

Transfers to/from other funds at June 30, 2014, consist of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 902,496	\$ 1,734,521
Road Fund	2,500	154,148
Jail Operations Fund	667,364	376,453
Central Oregon Health Bd Fund		80,510
Capital Improvement Fund	712,000	
Nonmajor Governmental	976,016	1,170,191
Transfer Station		958
Community Development	81,150	66,178
Internal Service	<u>270,033</u>	<u>28,600</u>
Total	<u>\$ 3,611,559</u>	<u>\$ 3,611,559</u>

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

General Obligation Bond

In March 1999, the County issued general obligation bonds to fund the construction of a jail. The bonds mature serially through 2014 with semi-annual interest payments ranging from 3.30% to 4.55%. The bonds are direct obligations and pledge the full faith and credit of the County. Annual property taxes are levied to pay debt service. The final bond payment of \$1,105,000 was made in the current year.

Full Faith and Credit Obligation Bond

In September 2004, the County issued full faith and credit obligation bonds to fund the "J" Street Project. The bonds mature serially through 2019 with semi-annual interest payments ranging from 2% to 4%. The bonds are direct obligations and pledge the full faith and credit of the County. The City of Madras will pay 55.85% of the bond. The County paid the remaining balance of \$1,055,000 plus interest due on this Bond. The County executed a note receivable with the City of Madras for their portion of this debt retirement. Note 3 of these financial statements discusses the terms of the note receivable.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 6 – LONG-TERM OBLIGATIONS – CONTINUED

Long-term Obligation Activity – Continued

Full Faith and Credit Obligation Bond – Continued

Changes in long-term obligations for the year ended June 30, 2014, are as follows:

	<u>July 1, 2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2014</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
General obligation					
jail refunding bonds	\$ 1,105,000	\$	\$ 1,105,000	\$	\$
Full faith and credit bonds	1,055,000		1,055,000		
Compensated absences	313,199	7,792		320,991	
	<u>\$ 2,473,199</u>	<u>\$ 7,792</u>	<u>\$ 2,160,000</u>	<u>\$ 320,991</u>	<u>\$ -</u>
<u>Business-type activities</u>					
Landfill postclosure costs	\$ 5,370,865	\$	\$ 520,670	\$ 4,850,195	\$
Total noncurrent liabilities	<u>\$ 7,844,064</u>	<u>\$ 7,792</u>	<u>\$ 2,680,670</u>	<u>\$ 5,171,186</u>	<u>\$ -</u>

NOTE 7 – PARTICIPATION IN PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 7 – PARTICIPATION IN PUBLIC EMPLOYEES RETIREMENT SYSTEM – CONTINUED

Plan Description – Continued

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 ORSRP 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.

Funding Policy

Employer contributions are required by state statute and are made at actuarially determined rates as adopted by the OPERB. Covered employees are required by state statute to contribute 6.0% of their annual salary to the system, but the employer is allowed to pay any or all of the employees' contribution in addition to the required employer contribution.

The County contributed 12.81% of covered payroll for Tier 1/Tier 2 employees, 8.03% for OPSRP general services and 10.7607% for OPSRP police and fire personnel for the year ended June 30, 2014. These contribution rates were determined as part of the December 31, 2011, actuarial valuation. 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, as determined by the December 31, 2013, actuarial valuation.

Annual Pension Cost

All participating employers are required by law to submit the contributions adopted by OPERB. For the year ended June 30, 2014, the County's annual pension expenditure was \$614,608, which was the required annual contribution.

The County's pension liability and the annual required contribution rate were determined using the entry age normal cost method. The unfunded actuarial liability (UAL) created by this method, including gains and losses, is amortized as a level percentage of salary over a period commencing on the valuation date using closed amortization. Each valuation's UAL is amortized over twenty years, again using closed amortization. The actuarial assumptions include: a) 7.75% investment rate of return (net of administrative expenses); b) future general wage inflation of 3.75% per year; c) health cost inflation graded from 8.0% in 2013 to 4.7% in 2083 and d) a consumer price inflation component of 2.75%.

The Oregon Legislative Assembly created a second level or "Tier" of OPERS benefits that modified service and disability retirement allowances payable to persons who established PERS membership on or after January 1, 1996, ("Tier Two" members). Future interest credits are assumed at 8.5% for Tier One and there is no guaranty of future interest credits for Tier Two members.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 7 – PARTICIPATION IN PUBLIC EMPLOYEES RETIREMENT SYSTEM – CONTINUED

Annual Pension Cost – Continued

The following table presents the three-year trend information for the County's employee pension plan:

<u>Year ended</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed</u>	<u>Net Pension Obligation</u>
June 30, 2012	\$ 634,304	100%	\$ -
June 30, 2013	\$ 638,304	100%	\$ -
June 30, 2014	\$ 614,608	100%	\$ -

Employer contributions are calculated in conformance with the provisions of GASB 27 as a percentage of covered payrolls. Therefore, the contributions transmitted to the system are equal to the Annual Required Contribution (ARC) and there is no Net Pension Obligation (NPO) necessary to amortize any unmade contributions.

The most recent actuarial valuation of PERS (December 31, 2011) indicated that the County was overfunded based on the actuarial value of plan assets and the actuarial liability for vested benefits, as shown in the following figures:

	<u>Actuarial Value of Assets</u>	<u>Actuarial Liability</u>	<u>(Overfunded) Actuarial Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAL/ Payroll</u>
2012	\$ 28,079,743	\$ 30,329,042	\$ 2,249,299	93%	\$ 5,795,860	39%
2011	\$ 25,322,119	\$ 30,409,250	\$ 5,087,131	83%	\$ 5,991,000	85%
2010	\$ 26,047,852	\$ 28,853,513	\$ 2,805,661	90%	\$ 5,776,442	49%

NOTE 8 – DEFERRED COMPENSATION PLAN

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

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

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

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 9 – OTHER POST-EMPLOYMENT EMPLOYEE BENEFIT PLANS

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

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

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

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

Participating public employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, 0.59% 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 \$31,508, \$33,131 and \$32,915, respectively, for the years ended June 30, 2014, 2013 and 2012.

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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, 2014, which are related to services performed in the fiscal year ended June 30, 2014. 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 \$4,850,195

JEFFERSON COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 11 – LANDFILL POSTCLOSURE CARE COSTS – CONTINUED

as of June 30, 2014. 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

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

As of June 30, 2014, the County had no material commitments outstanding, in the form of contracts for construction projects.

NOTE 14 – SUBSEQUENT EVENT

The County expects to issue full faith and credit obligations in January 2015 in the amount of \$9,030,000 to finance a new courthouse.

REQUIRED SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY, OREGON

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
REVENUES				
Taxes	\$ 4,879,500	\$ 4,879,500	\$ 5,055,510	\$ 176,010
Intergovernmental	975,300	975,300	983,167	7,867
Licenses and permits	104,375	41,825	122,040	80,215
Charges for services	159,700	240,450	196,337	(44,113)
Interest income	26,000	26,000	26,152	152
Other revenues	73,540	50,340	97,826	47,486
Total revenues	<u>6,218,415</u>	<u>6,213,415</u>	<u>6,481,032</u>	<u>267,617</u>
EXPENDITURES				
Personal service	4,567,098	4,498,760	4,289,889	(208,871)
Materials and services	1,295,738	1,366,865	1,262,065	(104,800)
Intergovernmental	144,851	142,064	140,596	(1,468)
Contingency	54,489	54,489		(54,489)
Total expenditures	<u>6,062,176</u>	<u>6,062,178</u>	<u>5,692,550</u>	<u>(369,628)</u>
Excess of revenues over expenditures	156,239	151,237	788,482	637,245
OTHER FINANCING SOURCES (USES)				
Transfers in	755,304	760,304	717,558	(42,746)
Loan payment to Business Loan Fund	(10,720)	(10,720)	(10,720)	
Transfers out	<u>(1,350,823)</u>	<u>(1,735,823)</u>	<u>(1,734,521)</u>	<u>1,302</u>
Total other financing sources (uses)	<u>(606,239)</u>	<u>(986,239)</u>	<u>(1,027,683)</u>	<u>(41,444)</u>
Net change in fund balance	(450,000)	(835,002)	(239,201)	595,801
Fund balance - beginning	2,950,000	3,335,000	4,047,801	712,801
Residual equity transfer			120	120
Fund balance - ending	<u>\$ 2,500,000</u>	<u>\$ 2,499,998</u>	<u>\$ 3,808,720</u>	<u>\$ 1,308,722</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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Interest income	\$ 1,500	\$ 1,500	\$ 2,159	\$ 659
Expenditures				
Capital outlay	395,926	395,926	19,000	(376,926)
Excess of revenues over (under) expenditures	(394,426)	(394,426)	(16,841)	377,585
Other Financing Sources (Uses)				
Transfers from Road Fund	75,000	75,000	75,000	
Net change in fund balance	(319,426)	(319,426)	58,159	377,585
Fund balance - beginning of year	319,426	319,426	319,759	333
Fund balance - end of year	\$ -	\$ -	\$ 377,918	\$ 377,918

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 800	\$ 800	\$ 708	\$ (92)
Expenditures				
Materials and services	115,800	115,800		(115,800)
Excess of revenues over (under) expenditures	(115,000)	(115,000)	708	115,708
Fund balance - beginning of year	115,000	115,000	112,462	(2,538)
Fund balance - end of year	\$ -	\$ -	\$ 113,170	\$ 113,170

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$	\$	373	373
Total revenues			373	373
Expenditures				
Materials and services	145,100	145,100		(145,100)
Total expenditures	145,100	145,100		(145,100)
Excess of revenues over (under) expenditures	(145,100)	(145,100)	373	145,473
Other Financing Sources (Uses)				
Residual funds from Jail Bond	45,100	45,100	45,100	
Transfer from Jail Fund	50,000	50,000	50,000	
Total other financing sources (uses)	95,100	95,100	95,100	
Net change in fund balance	(50,000)	(50,000)	95,473	145,473
Fund balance - beginning of year	50,000	50,000	50,000	
Fund balance - end of year	\$ -	\$ -	\$ 145,473	\$ 145,473

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Interest	\$	\$	87	87
Expenditures				
Materials and services	27,000	27,000	779	(26,221)
Excess of revenues over (under) expenditures	(27,000)	(27,000)	(692)	26,308
Other Financing Sources (Uses)				
Transfer from Corrections Fund	15,000	15,000	14,838	(162)
Total other financing sources (uses)	15,000	15,000	14,838	(162)
Net change in fund balance	(12,000)	(12,000)	14,146	26,146
Fund balance - beginning of year	12,000	12,000	11,958	(42)
Fund balance - end of year	\$ -	\$ -	\$ 26,104	\$ 26,104

No budget at beginning of year fund 248

JEFFERSON COUNTY, OREGON

ROAD FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,639,917	\$ 1,639,917	\$ 1,922,738	\$ 282,821
Licenses and permits	162,866	162,866	427,599	264,733
Interest income	8,000	8,000	7,668	(332)
Total revenues	<u>1,810,783</u>	<u>1,810,783</u>	<u>2,358,005</u>	<u>547,222</u>
EXPENDITURES				
Personal service	1,073,890	1,073,890	964,059	(109,831)
Materials and services	1,363,873	1,363,873	1,142,289	(221,584)
Capital outlay	4,000	4,000		(4,000)
Total expenditures	<u>2,441,763</u>	<u>2,441,763</u>	<u>2,106,348</u>	<u>(335,415)</u>
Excess of revenues over (under) expenditures	<u>(630,980)</u>	<u>(630,980)</u>	<u>251,657</u>	<u>882,637</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,500	109,225	109,225	
Transfers out	(171,078)	(171,078)	(154,148)	16,930
Interfund loan to SDC County Road	(90,981)	(90,981)		90,981
Total other financing sources (uses)	<u>(259,559)</u>	<u>(152,834)</u>	<u>(44,923)</u>	<u>107,911</u>
Net change in fund balance	(890,539)	(783,814)	206,734	990,548
Fund balance - beginning	1,039,800	1,039,800	1,290,751	250,951
Fund balance - ending	<u>\$ 149,261</u>	<u>\$ 255,986</u>	1,497,485	<u>\$ 1,241,499</u>
Adjustment from budgetary basis				
Due from other funds			94,699	
Inventory			<u>420,773</u>	
			<u>\$ 2,012,957</u>	

JEFFERSON COUNTY, OREGON

JAIL OPERATIONS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
REVENUES				
Taxes	\$ 1,143,910	\$ 1,143,910	\$ 1,200,498	\$ 56,588
Intergovernmental	612,695	612,695	771,218	158,523
Licenses and permits	68,290	68,290	56,576	(11,714)
Charges for services		40,841	45,371	4,530
Interest income	11,500	11,500	13,517	2,017
	<u>1,836,395</u>	<u>1,877,236</u>	<u>2,087,180</u>	<u>209,944</u>
Total revenues				
EXPENDITURES				
Personal service	1,691,825	1,691,825	1,515,619	(176,206)
Materials and services	626,800	667,641	573,825	(93,816)
Capital outlay	50,000	269,000	70,166	(198,834)
Contingency	160,000	160,000		(160,000)
	<u>2,528,625</u>	<u>2,788,466</u>	<u>2,159,610</u>	<u>(628,856)</u>
Total expenditures				
Excess of revenues over (under) expenditures	<u>(692,230)</u>	<u>(911,230)</u>	<u>(72,430)</u>	<u>838,800</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	611,059	659,784	667,364	7,580
Transfers out	<u>(362,280)</u>	<u>(402,280)</u>	<u>(376,453)</u>	<u>25,827</u>
	<u>248,779</u>	<u>257,504</u>	<u>290,911</u>	<u>33,407</u>
Total other financing sources (uses)				
Net change in fund balance	(443,451)	(653,726)	218,481	872,207
Fund balance - beginning	<u>1,598,131</u>	<u>1,808,406</u>	<u>1,926,223</u>	<u>117,817</u>
Fund balance - ending	<u>\$ 1,154,680</u>	<u>\$ 1,154,680</u>	<u>\$ 2,144,704</u>	<u>\$ 990,024</u>

JEFFERSON COUNTY, OREGON

BUSINESS LOAN FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2014

REVENUES	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Loan principal	\$ 39,600	\$ 39,600	\$ 171,401	\$ 131,801
Loan interest	21,500	21,500	34,132	12,632
Investment income	2,500	2,500	2,058	(442)
Total revenues	63,600	63,600	207,591	143,991
EXPENDITURES				
Materials and services	15,300	15,300	8,194	(7,106)
Business loans	411,571	411,571	273,000	(138,571)
Total expenditures	426,871	426,871	281,194	(145,677)
Excess of revenues over (under) expenditures	(363,271)	(363,271)	(73,603)	289,668
OTHER FINANCING SOURCES (USES)				
Interfund loan principal received from				
General Fund maint. dept. - backhoe	10,721	10,721	10,720	(1)
Fairground RV Park Fund	2,500	2,500	2,500	
County Park Fund	50	50	273	223
Total other financing sources (uses)	13,271	13,271	13,493	222
Net change in fund balance	(350,000)	(350,000)	(60,110)	289,890
Fund balance - beginning	350,000	350,000	411,906	61,906
Fund balance - ending	\$ -	\$ -	351,796	\$ 351,796
			Interfund loan receivable	
			39,572	
			Modified accrual fund balance	
			\$ 391,368	

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 500	\$ 500	\$ 7,105	\$ 6,605
Intergovernmental				
Federal	1,494,000	1,494,000	1,717,313	223,313
Other revenues	1,000	1,000	64,604	63,604
Sale of Hope House	6,000	6,000	6,500	500
Total revenues	1,501,500	1,501,500	1,795,522	294,022
Expenditures				
Personal services	74,060	74,050	68,585	(5,465)
Materials and services	1,747,458	1,747,458	1,718,456	(29,002)
Risk reserve	250,000	250,000		(250,000)
Total expenditures	2,071,518	2,071,508	1,787,041	(284,467)
Excess of revenues over (under) expenditures	(570,018)	(570,008)	8,481	578,489
Other Financing Sources (Uses)				
Transfer to General Fund	(80,000)	(80,000)	(80,000)	
Transfer to NT Fund	(500)	(510)	(510)	
Total other financing sources (uses)	(80,500)	(80,510)	(80,510)	
Net change in fund balance	(650,518)	(650,518)	(72,029)	578,489
Fund balance - beginning of year	764,774	764,774	1,228,212	463,438
Fund balance - end of year	\$ 114,256	\$ 114,256	\$ 1,156,183	\$ 1,041,927

OTHER SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY, OREGON

COMBINING BALANCE SHEET GENERAL FUND AND SUB-FUNDS

JUNE 30, 2014

	<u>General</u>	<u>Road Equipment Purchase</u>	<u>County Special Litigation</u>	<u>Correctional Facility</u>	<u>Juvenile Special Projects</u>	<u>Total</u>
ASSETS						
Cash and investments	\$ 3,627,125	\$ 377,918	\$ 113,170	\$ 145,473	\$ 26,104	\$ 4,289,790
Taxes receivable	415,287					415,287
Accounts receivable	163,188					163,188
Due from other funds	20,784					20,784
TOTAL ASSETS	\$ 4,226,384	\$ 377,918	\$ 113,170	\$ 145,473	\$ 26,104	\$ 4,889,049
LIABILITIES						
Accounts payable and other current liabilities	\$ 99,971					\$ 99,971
DEFERRED INFLOWS OF RESOURCES						
Unavailable property taxes	317,693					317,693
FUND BALANCES						
Assigned	3,808,720	377,918	113,170	145,473	26,104	4,471,385
Total fund balances	3,808,720	377,918	113,170	145,473	26,104	4,471,385
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,226,384	\$ 377,918	\$ 113,170	\$ 145,473	\$ 26,104	\$ 4,889,049

JEFFERSON COUNTY, OREGON

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GENERAL FUND AND SUB-FUNDS YEAR ENDED JUNE 30, 2014

	<u>General</u>	<u>Road Equipment Purchase</u>	<u>County Special Litigation</u>	<u>Correctional Facility</u>	<u>Juvenile Special Projects</u>	<u>Total</u>
Revenues						
Taxes						
Property taxes	\$ 5,055,510	\$	\$	\$	\$	\$ 5,055,510
Licenses and permits	122,040					122,040
Intergovernmental	983,167					983,167
Charges for services	196,337					196,337
Investment earnings	26,152	2,159	708	373	87	29,479
Other revenues	97,826					97,826
Total revenues	<u>6,481,032</u>	<u>2,159</u>	<u>708</u>	<u>373</u>	<u>87</u>	<u>6,484,359</u>
Expenditures						
Current						
General government	2,332,308					2,332,308
Public safety	2,853,209				779	2,853,988
Health and welfare	337,507					337,507
Culture and recreation	28,930					28,930
Intergovernmental	140,596					140,596
Capital outlay		19,000				19,000
Interest	271					271
Total expenditures	<u>5,692,821</u>	<u>19,000</u>			<u>779</u>	<u>5,712,600</u>
Excess of revenues over (under) expenditures	788,211	(16,841)	708	373	(692)	771,759
Other financing sources (uses)						
Transfers in	717,558	75,000		95,100	14,838	902,496
Transfers out	(1,734,521)					(1,734,521)
Total other financing sources (uses)	<u>(1,016,963)</u>	<u>75,000</u>		<u>95,100</u>	<u>14,838</u>	<u>(832,025)</u>
Net change in fund balances	(228,752)	58,159	708	95,473	14,146	(60,266)
Fund balance - beginning	4,037,352	319,759	112,462	50,000	11,958	4,531,531
Residual equity transfer	120					120
Fund balance - ending	<u>\$ 3,808,720</u>	<u>\$ 377,918</u>	<u>\$ 113,170</u>	<u>\$ 145,473</u>	<u>\$ 26,104</u>	<u>\$ 4,471,385</u>

JEFFERSON COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS

JUNE 30, 2014

	Special Revenue Funds				
	Federal, State, County Road Construction	Animal Control	Emergency Communication "911"	Footpath and Bicycle Trail	Law Library
ASSETS					
Cash and investments	\$ 146,986	\$ 17,625	\$ 34,713	\$ 91,014	\$ 51,449
Taxes receivable					
Accounts receivable	167,319		8,141		
TOTAL ASSETS	\$ 314,305	\$ 17,625	\$ 42,854	\$ 91,014	\$ 51,449
LIABILITIES AND FUND BALANCES					
Liabilities					
Advances from other funds	\$	\$	\$ 91,805	\$	\$
Accounts payable	212,319		1,986		988
Total liabilities	212,319		93,791		988
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes					
Fund balances					
Nonspendable					
Restricted	101,986			91,014	50,461
Committed		17,625			
Assigned					
Unassigned			(50,937)		
Total fund balances	101,986	17,625	(50,937)	91,014	50,461
TOTAL LIABILITIES AND FUND BALANCES	\$ 314,305	\$ 17,625	\$ 42,854	\$ 91,014	\$ 51,449

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>
\$	\$ 73,905	\$ 115,688	\$ 118,406	\$ 14,023	\$ 87	\$ 206,314
				45,357		
<u>\$ -</u>	<u>\$ 73,905</u>	<u>\$ 115,688</u>	<u>\$ 118,406</u>	<u>\$ 59,380</u>	<u>\$ 87</u>	<u>\$ 206,314</u>
\$	\$ 334	\$	\$ 6,621	\$ 12,858	\$	\$ 10,058
	334		6,621	12,858		10,058
		115,688	111,785	46,522	87	196,256
	73,571					
	73,571	115,688	111,785	46,522	87	196,256
<u>\$ -</u>	<u>\$ 73,905</u>	<u>\$ 115,688</u>	<u>\$ 118,406</u>	<u>\$ 59,380</u>	<u>\$ 87</u>	<u>\$ 206,314</u>

JEFFERSON COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED

JUNE 30, 2014

	Special Revenue Funds				
	Special Transportation	County Fair Building	Public Land Corner Preservation	County Projects	Health Grants
ASSETS					
Cash and investments	\$ 1,393	\$ 82,613	\$ 4,854	\$ 162,579	\$ 40,258
Taxes receivable					
Accounts receivable	10,000	1,000			184,111
TOTAL ASSETS	\$ 11,393	\$ 83,613	\$ 4,854	\$ 162,579	\$ 224,369
LIABILITIES AND FUND BALANCES					
Liabilities					
Advances from other funds	\$	\$	\$	\$	\$
Accounts payable	10,058		1,703	7,517	13,082
Total liabilities	10,058		1,703	7,517	13,082
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes					
Fund balances					
Nonspendable					
Restricted	1,335				
Committed		83,613		155,062	211,287
Assigned			3,151		
Unassigned					
Total fund balances	1,335	83,613	3,151	155,062	211,287
TOTAL LIABILITIES AND FUND BALANCES	\$ 11,393	\$ 83,613	\$ 4,854	\$ 162,579	\$ 224,369

Special Revenue Funds

<u>Smoke Management</u>	<u>Corrections and Drug Program</u>	<u>Commission on Children and Families</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>
\$ 44,180	\$ 5,889	\$	\$ 31,869	\$ 39,131	\$ 3,174	\$ 65,437
	2,935			37,917	5,000	37,105
<u>\$ 44,180</u>	<u>\$ 8,824</u>	<u>\$ -</u>	<u>\$ 31,869</u>	<u>\$ 77,048</u>	<u>\$ 8,174</u>	<u>\$ 102,542</u>
\$ 506	\$	\$	\$	\$ 34,376	\$ 2,995	\$ 39,543
<u>506</u>				<u>34,376</u>	<u>2,995</u>	<u>39,543</u>
				42,672	5,179	62,999
<u>43,674</u>	<u>8,824</u>		<u>31,869</u>			
<u>43,674</u>	<u>8,824</u>		<u>31,869</u>	<u>42,672</u>	<u>5,179</u>	<u>62,999</u>
<u>\$ 44,180</u>	<u>\$ 8,824</u>	<u>\$ -</u>	<u>\$ 31,869</u>	<u>\$ 77,048</u>	<u>\$ 8,174</u>	<u>\$ 102,542</u>

JEFFERSON COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED JUNE 30, 2014

	Special Revenue Funds				
	Federal CCBG Program	Parks Development	Economic Development	Adult Community Corrections	Juvenile Crime Plan
ASSETS					
Cash and investments	\$ 56,941	\$ 72,982	\$ 109,893	\$ 544,490	\$ 12,609
Taxes receivable					
Accounts receivable	5,207	13,732	3,473	401	26,287
TOTAL ASSETS	\$ 62,148	\$ 86,714	\$ 113,366	\$ 544,891	\$ 38,896
LIABILITIES AND FUND BALANCES					
Liabilities					
Advances from other funds	\$ 37,609	\$ 10,656	\$ 76	\$ 5,935	\$ 6,929
Accounts payable	37,609	1,865	76	5,935	6,929
Total liabilities	37,609	12,521	76	5,935	6,929
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes					
Fund balances					
Nonspendable					
Restricted				538,956	31,967
Committed	24,539	74,193	113,290		
Assigned					
Unassigned					
Total fund balances	24,539	74,193	113,290	538,956	31,967
TOTAL LIABILITIES AND FUND BALANCES	\$ 62,148	\$ 86,714	\$ 113,366	\$ 544,891	\$ 38,896

Special Revenue Funds					Capital Project Funds	
Geographic Information System	Conciliation/Mediation	Sheriff Grants	Code Enforcement	District Attorney Grants	Landfill Closure	SDC County Road
\$ 56,330	\$ 77,579	\$ 25,328	\$ 121,547	\$	\$ 133,272	\$ 47,207
		6,596	5,480	39,094	15,901	
<u>\$ 56,330</u>	<u>\$ 77,579</u>	<u>\$ 31,924</u>	<u>\$ 127,027</u>	<u>\$ 39,094</u>	<u>\$ 149,173</u>	<u>\$ 47,207</u>
\$ 499	\$ 1,000	\$ 653	\$ 532	\$ 20,784	\$ 967	\$ 94,699
499	1,000	653	532	18,310	967	94,699
				39,094	967	94,699
	76,579	31,271			148,206	
55,831			126,495			(47,492)
<u>55,831</u>	<u>76,579</u>	<u>31,271</u>	<u>126,495</u>		<u>148,206</u>	<u>(47,492)</u>
<u>\$ 56,330</u>	<u>\$ 77,579</u>	<u>\$ 31,924</u>	<u>\$ 127,027</u>	<u>\$ 39,094</u>	<u>\$ 149,173</u>	<u>\$ 47,207</u>

JEFFERSON COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED JUNE 30, 2014

	Capital Project Funds			Debt Service Fund	Total
	SDC CRR Roads	SDC County Parks	SDC CRR Parks	Jail Bond Debt Service	
ASSETS					
Cash and investments	\$ 103,843	\$ 109,404	\$ 2,803	\$ 68,698	\$ 2,894,513
Taxes receivable				72,348	72,348
Accounts receivable					615,056
TOTAL ASSETS	\$ 103,843	\$ 109,404	\$ 2,803	\$ 141,046	\$ 3,581,917
LIABILITIES AND FUND BALANCES					
Liabilities					
Advances from other funds	\$	\$	\$ 32,072	\$	\$ 250,016
Accounts payable					429,319
Total liabilities			32,072		679,335
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes				52,402	52,402
Fund balances					
Nonspendable					115,688
Restricted	103,843	109,404			1,554,266
Committed					949,436
Assigned				88,644	358,488
Unassigned			(29,269)		(127,698)
Total fund balances	103,843	109,404	(29,269)	88,644	2,850,180
TOTAL LIABILITIES AND FUND BALANCES	\$ 103,843	\$ 109,404	\$ 2,803	\$ 141,046	\$ 3,581,917

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	Enforcement	Animal Control	Emergency Communication "911"	Footpath and Bicycle Trail
Revenues					
Taxes - property	\$	\$	\$	\$	\$
Taxes - other					
Licenses and fees			31,422		
Charges for service					
Intergovernmental				60,756	13,501
Interest	668		146	238	515
Other	578,887		1,312	64,079	
Total revenues	579,555		32,880	125,073	14,016
Expenditures					
Current					
General services					
Highway and streets	592,263				
Public safety			95,533	223,711	
Economic development					
Health and welfare					
Culture and recreation					
Education					
Debt service					
Principal					
Interest				5,875	
Total expenditures	592,263		95,533	229,586	
Excess of revenues over (under) expenditures	(12,708)		(62,653)	(104,513)	14,016
Other financing sources (uses)					
Operating transfers in			63,700	78,561	
Operating transfers out				(4,896)	
Total other financing sources (uses)			63,700	73,665	
Net change in fund balances	(12,708)		1,047	(30,848)	14,016
Fund balances (deficit) - beginning of year	114,694		16,578	(20,089)	76,998
Residual equity transfer					
Fund balances (deficit) - end of year	\$ 101,986	\$ -	\$ 17,625	\$ (50,937)	\$ 91,014

Special Revenue Funds

<u>Law Library</u>	<u>DA Fund Juvenile Dependency</u>	<u>Mt. Jefferson Memorial Park Operations</u>	<u>Mt. Jefferson Memorial Park Perpetual</u>	<u>County Fair</u>	<u>Victims' Assistance</u>	<u>County School</u>
\$	\$	\$	\$	\$	\$	\$
15,818		58,748	2,265	90,100		56,920
	5,722	1,186		50,964	196,635	120,358
322	2			480	366	467
				27,916		
<u>16,140</u>	<u>5,724</u>	<u>59,934</u>	<u>2,265</u>	<u>169,460</u>	<u>197,001</u>	<u>177,745</u>
		65,584				
8,224	10,147				181,010	
				268,212		177,658
<u>8,224</u>	<u>10,147</u>	<u>65,584</u>		<u>268,212</u>	<u>181,010</u>	<u>177,658</u>
7,916	(4,423)	(5,650)	2,265	(98,752)	15,991	87
		9,000		133,000		
(6,500)				(6,750)	(7,855)	
<u>(6,500)</u>		<u>9,000</u>		<u>126,250</u>	<u>(7,855)</u>	
1,416	(4,423)	3,350	2,265	27,498	8,136	87
49,045	4,423	70,221	113,423	84,287	38,386	
<u>\$ 50,461</u>	<u>\$ -</u>	<u>\$ 73,571</u>	<u>\$ 115,688</u>	<u>\$ 111,785</u>	<u>\$ 46,522</u>	<u>\$ 87</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	291,600				
Licenses and fees				28,704	
Charges for service					
Intergovernmental		80,000			39,647
Interest	1,292	25		25	839
Other		625	19,213		
Total revenues	<u>292,892</u>	<u>80,650</u>	<u>19,213</u>	<u>28,729</u>	<u>40,486</u>
Expenditures					
Current					
General services		80,683		28,337	
Highway and streets					
Public safety					11,614
Economic development	113,165		13,641		
Health and welfare					
Culture and recreation					
Education					
Debt service					
Principal					
Interest					
Total expenditures	<u>113,165</u>	<u>80,683</u>	<u>13,641</u>	<u>28,337</u>	<u>11,614</u>
Excess of revenues over (under) expenditures	<u>179,727</u>	<u>(33)</u>	<u>5,572</u>	<u>392</u>	<u>28,872</u>
Other financing sources (uses)					
Operating transfers in			53,500		
Operating transfers out	(141,750)			(1,880)	(1,465)
Total other financing sources (uses)	<u>(141,750)</u>		<u>53,500</u>	<u>(1,880)</u>	<u>(1,465)</u>
Net changes in fund balances	37,977	(33)	59,072	(1,488)	27,407
Fund balances (deficit) - beginning of year	158,279	1,368	24,541	4,639	127,655
Residual equity transfer					
Fund balances (deficit) - end of year	<u>\$ 196,256</u>	<u>\$ 1,335</u>	<u>\$ 83,613</u>	<u>\$ 3,151</u>	<u>\$ 155,062</u>

Special Revenue Funds

<u>Public Health Grants</u>	<u>Smoke Management</u>	<u>Corrections and Drug Program</u>	<u>Public Health ELIB Funds</u>	<u>County Clerk Records</u>	<u>Mental Health Alcohol and Drug Program</u>	<u>Veterans Service Expansion</u>
\$	\$	\$	\$	\$	\$	\$
	106,208			10,728		
20,983						
897,544		23,627	8,334		544,238	32,303
1,264	555	35	54	225	137	43
3,330					40,841	
<u>923,121</u>	<u>106,763</u>	<u>23,662</u>	<u>8,388</u>	<u>10,953</u>	<u>585,216</u>	<u>32,346</u>
						29,331
953,582	105,520		30,249		578,814	
<u>953,582</u>	<u>105,520</u>		<u>30,249</u>		<u>578,814</u>	<u>29,331</u>
(30,461)	1,243	23,662	(21,861)	10,953	6,402	3,015
9,500						
(45,211)		(14,838)		(420)	(3,600)	
(35,711)		(14,838)		(420)	(3,600)	
(66,172)	1,243	8,824	(21,861)	10,533	2,802	3,015
277,459	42,431		21,861	21,336	39,870	2,164
<u>\$ 211,287</u>	<u>\$ 43,674</u>	<u>\$ 8,824</u>	<u>\$ -</u>	<u>\$ 31,869</u>	<u>\$ 42,672</u>	<u>\$ 5,179</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	Federal CCBG Program	Parks Development	Economic Development	Community Corrections
Revenues					
Taxes - property	\$	\$	\$	\$	\$
Taxes - other					
Licenses and fees					
Charges for service			57,745		
Intergovernmental	538,524	125,962		93,311	935,077
Interest	376		497	926	3,121
Other			2,922	26,421	95,683
Total revenues	538,900	125,962	61,164	120,658	1,033,881
Expenditures					
Current					
General services					
Highway and streets					
Public safety					554,137
Economic development				107,312	
Health and welfare	534,924	101,423			
Culture and recreation			119,959		
Education					
Debt service					
Principal					
Interest			780		
Total expenditures	534,924	101,423	120,739	107,312	554,137
Excess of revenues over (under) expenditures	3,976	24,539	(59,575)	13,346	479,744
Other financing sources (uses)					
Operating transfers in			60,000		
Operating transfers out	(3,600)			(98,000)	(230,320)
Total other financing sources (uses)	(3,600)		60,000	(98,000)	(230,320)
Net changes in fund balances	376	24,539	425	(84,654)	249,424
Fund balances (deficit) - beginning of year	62,623		73,768	197,944	289,532
Residual equity transfer					
Fund balances (deficit) - end of year	\$ 62,999	\$ 24,539	\$ 74,193	\$ 113,290	\$ 538,956

Special Revenue Funds						Capital Project Funds
Juvenile Crime Plan	Geographic Information System	Conciliation/ Mediation	Sheriff LLEBG	Code Enforcement	District Attorney Grants	Landfill Closure
\$	\$	\$	\$	\$	\$	\$
	29,528	12,691		4,777		
108,809	6,922		23,971	28,929		84,900
(24)	394	483	193	8,325	471,262	752
3,750			1,396	774		
<u>112,535</u>	<u>36,844</u>	<u>13,174</u>	<u>25,560</u>	<u>42,805</u>	<u>471,262</u>	<u>85,652</u>
	92,715					
96,252		11,750	58,900		426,317	
				39,088		56,749
<u>96,252</u>	<u>92,715</u>	<u>11,750</u>	<u>58,900</u>	<u>39,088</u>	<u>426,317</u>	<u>56,749</u>
16,283	(55,871)	1,424	(33,340)	3,717	44,945	28,903
	54,150		20,000			
(5,161)	(8,817)		(420)	(4,058)	(44,945)	
(5,161)	45,333		19,580	(4,058)	(44,945)	
11,122	(10,538)	1,424	(13,760)	(341)		28,903
20,845	66,369	75,155	45,031	126,836		119,303
<u>\$ 31,967</u>	<u>\$ 55,831</u>	<u>\$ 76,579</u>	<u>\$ 31,271</u>	<u>\$ 126,495</u>	<u>\$ -</u>	<u>\$ 148,206</u>

JEFFERSON COUNTY, OREGON

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

	Capital Project Funds			
	SDC County Road	SDC CRR Roads	SDC County Parks	SDC CRR Parks
Revenues				
Taxes - property	\$	\$	\$	\$
Taxes - other	321,861			
Licenses and fees				
Charges for service	18,114	13,934	3,637	2,797
Intergovernmental				
Interest	1,571	592	674	6
Other				
Total revenues	341,546	14,526	4,311	2,803
Expenditures				
Current				
General services				
Highway and streets				
Public safety				
Economic development				
Health and welfare				
Culture and recreation				
Education				
Debt service				
Principal				
Interest	13,905			273
Total expenditures	13,905			273
Excess of revenues over (under) expenditures	327,641	14,526	4,311	2,530
Other financing sources (uses)				
Operating transfers in				
Operating transfers out	(494,605)			
Total other financing sources (uses)	(494,605)			
Net changes in fund balances	(166,964)	14,526	4,311	2,530
Fund balances (deficit) - beginning of year	119,472	89,317	105,093	(31,799)
Residual equity transfer				
Fund balances (deficit) - end of year	\$ (47,492)	\$ 103,843	\$ 109,404	\$ (29,269)

**Debt
Service Funds**

<u>Jail Bond Debt Service</u>	<u>J Street Bond</u>	<u>Total</u>
\$ 605,571	\$	\$ 605,571
		675,158
		264,028
		361,548
		4,378,653
3,532	117	21,682
	<u>110,180</u>	<u>976,555</u>
<u>609,103</u>	<u>110,297</u>	<u>7,283,195</u>
		296,650
		592,263
		1,677,595
		234,118
		2,400,349
		388,171
		177,658
1,105,000	563,463	1,668,463
<u>22,100</u>	<u>41,319</u>	<u>84,252</u>
<u>1,127,100</u>	<u>604,782</u>	<u>7,519,519</u>
<u>(517,997)</u>	<u>(494,485)</u>	<u>(236,324)</u>
	494,605	976,016
<u>(45,100)</u>		<u>(1,170,191)</u>
<u>(45,100)</u>	<u>494,605</u>	<u>(194,175)</u>
(563,097)	120	(430,499)
651,741		3,280,799
	<u>(120)</u>	<u>(120)</u>
<u>\$ 88,644</u>	<u>\$ -</u>	<u>\$ 2,850,180</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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest income	\$ 500	\$ 500	\$ 668	\$ 168
Intergovernmental				
Oregon Highway Division	503,025	578,825	578,887	62
Total revenues	503,525	579,325	579,555	230
Expenditures				
Materials and services	503,525	592,525	592,263	(262)
Net change in fund balance		(13,200)	(12,708)	492
Fund balance - beginning of year	100,000	113,200	114,694	1,494
Fund balance - end of year	\$ 100,000	\$ 100,000	\$ 101,986	\$ 1,986

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) ENFORCEMENT FUND YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Fines and forfeitures	\$ 500	\$ 500		\$ (500)
Total revenues	500	500		(500)
Expenditures				
Materials and services	500	500		(500)
Net change in fund balance				
Fund balance - beginning of year				
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) ANIMAL CONTROL FUND YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Licenses and fees	\$ 56,500	\$ 56,500	\$ 31,422	\$ (25,078)
Interest	150	150	146	(4)
Other	4,750	4,750	1,312	(3,438)
Total revenues	<u>61,400</u>	<u>61,400</u>	<u>32,880</u>	<u>(28,520)</u>
Expenditures				
Personal services	101,249	71,249	50,282	(20,967)
Materials and services	30,351	60,351	45,251	(15,100)
Contingency		10,000		(10,000)
Total expenditures	<u>131,600</u>	<u>141,600</u>	<u>95,533</u>	<u>(46,067)</u>
Excess of revenues over (under) expenditures	(70,200)	(80,200)	(62,653)	17,547
Other Financing Sources (Uses)				
Transfer from General Fund	53,700	63,700	63,700	
Total other financing sources (uses)	<u>53,700</u>	<u>63,700</u>	<u>63,700</u>	
Net change in fund balance	(16,500)	(16,500)	1,047	17,547
Fund balance - beginning of year	16,500	16,500	16,578	78
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,625</u>	<u>\$ 17,625</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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 200	\$ 200	\$ 238	\$ 38
Intergovernmental				
City	60,774	60,774	60,756	(18)
Other	66,579	66,579	64,079	(2,500)
Total revenues	127,553	127,553	125,073	(2,480)
Expenditures				
Materials and services	202,362	223,862	223,711	(151)
Contingency	30,228	8,728		(8,728)
Total expenditures	232,590	232,590	223,711	(8,879)
Excess of revenues over (under) expenditures	(105,037)	(105,037)	(98,638)	6,399
Other Financing Sources (Uses)				
Transfer from General Fund	74,361	74,361	74,361	
Transfer from Marine Fund	4,200	4,200	4,200	
Loan Pmt to fund 311	(24,698)	(24,698)	(24,697)	1
Interfund to Self-Insurance Fund	(4,896)	(4,896)	(4,896)	
Total other financing sources (uses)	48,967	48,967	48,968	1
Net change in fund balance	(56,070)	(56,070)	(49,670)	6,400
Fund balance - beginning of year	96,167	96,167	90,538	(5,629)
Fund balance - end of year	\$ 40,097	\$ 40,097	40,868	\$ 771
		Interfund loan payable	91,805	
		Modified accrual fund balance	\$ (50,937)	

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest income	\$ 600	\$ 600	\$ 515	\$ (85)
Intergovernmental				
State motor vehicle revenue	14,400	14,400	13,501	(899)
Total revenues	15,000	15,000	14,016	(984)
Expenditures				
Materials and services	91,293	91,293		(91,293)
Net change in fund balance	(76,293)	(76,293)	14,016	90,309
Fund balance - beginning of year	76,293	76,293	76,998	705
Fund balance - end of year	\$ -	\$ -	\$ 91,014	\$ 91,014

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Court fees	\$ 14,928	\$ 14,928	\$ 15,818	\$ 890
Interest	400	400	322	(78)
Total revenues	15,328	15,328	16,140	812
Expenditures				
Materials and services	33,000	33,000	8,224	(24,776)
Excess of revenues over (under) expenditures	(17,672)	(17,672)	7,916	25,588
Other Financing Sources (Uses)				
Transfer to District Attorney GF	(6,500)	(6,500)	(6,500)	
Net change in fund balance	(24,172)	(24,172)	1,416	25,588
Fund balance - beginning of year	54,141	54,141	49,045	(5,096)
Fund balance - end of year	\$ 29,969	\$ 29,969	\$ 50,461	\$ 20,492

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
State contract	\$ 10,000	\$ 10,000	\$ 5,722	\$ (4,278)
Interest			2	2
Total revenues	10,000	10,000	5,724	(4,276)
Expenditures				
Personal services	12,500	12,500	10,147	(2,353)
Net change in fund balance	(2,500)	(2,500)	(4,423)	(1,923)
Fund balance - beginning of year	2,500	2,500	4,423	1,923
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) MT. JEFFERSON MEMORIAL PARK OPERATION FUND YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 36,200	\$ 36,200	\$ 58,748	\$ 22,548
Interest	1,950	1,950	1,186	(764)
Total revenues	38,150	38,150	59,934	21,784
Expenditures				
Personal services	38,426	38,426	37,017	(1,409)
Materials and services	65,981	65,981	28,567	(37,414)
Total expenditures	104,407	104,407	65,584	(38,823)
Excess of revenues over (under) expenditures	(66,257)	(66,257)	(5,650)	60,607
Other Financing Sources (Uses)				
Transfer from General Fund	9,000	9,000	9,000	
Net change in fund balance	(57,257)	(57,257)	3,350	60,607
Fund balance - beginning of year	57,257	57,257	70,221	12,964
Fund balance - end of year	\$ -	\$ -	\$ 73,571	\$ 73,571

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 1,500	\$ 1,500	\$ 2,265	\$ 765
Expenditures				
Materials and services				
Net change in fund balance	1,500	1,500	2,265	765
Fund balance - beginning of year	113,000	113,000	113,423	423
Fund balance - end of year	\$ 114,500	\$ 114,500	\$ 115,688	\$ 1,188

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 87,232	\$ 87,232	\$ 90,100	\$ 2,868
Interest	80	80	480	400
Donations	7,500	7,500	23,785	16,285
Other	3,610	3,610	4,131	521
Intergovernmental				
State	48,000	48,000	50,964	2,964
Total revenues	146,422	146,422	169,460	23,038
Expenditures				
Personal services	126,804	116,804	112,540	(4,264)
Materials and services	142,618	155,718	155,672	(46)
Contingency	8,250	5,150		(5,150)
Total expenditures	277,672	277,672	268,212	(9,460)
Excess of revenues over (under) expenditures	(131,250)	(131,250)	(98,752)	32,498
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	(5,000)	(5,000)	27,498	32,498
Fund balance - beginning of year	5,000	5,000	84,287	79,287
Fund balance - end of year	\$ -	\$ -	\$ 111,785	\$ 111,785

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 310	\$ 310	\$ 366	\$ 56
Intergovernmental				
State	59,279	185,161	166,632	(18,529)
Federal	23,907	23,907	30,003	6,096
Total revenues	83,496	209,378	197,001	(12,377)
Expenditures				
Personal services	51,601	91,822	86,373	(5,449)
Materials and services	50,002	127,753	94,637	(33,116)
Contingency	11,350	11,350		(11,350)
Total expenditures	112,953	230,925	181,010	(49,915)
Excess of revenues over (under) expenditures	(29,457)	(21,547)	15,991	37,538
Other Financing Sources (Uses)				
Transfer to General Fund		(6,895)	(6,895)	
Transfer to NT Fund	(560)	(1,575)	(960)	615
Total other financing sources (uses)	(560)	(8,470)	(7,855)	615
Net change in fund balance	(30,017)	(30,017)	8,136	38,153
Fund balance - beginning of year	30,017	30,017	38,386	8,369
Fund balance - end of year	\$ -	\$ -	\$ 46,522	\$ 46,522

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$	\$	467	\$ 467
Payment in lieu of taxes	60,000	60,000	56,920	(3,080)
Intergovernmental				
Federal	200,000	200,000	120,358	(79,642)
Total revenues	260,000	260,000	177,745	(82,255)
Expenditures				
Payments to schools	260,000	260,000	177,658	(82,342)
Net change in fund balance			87	87
Fund balance - beginning of year				
Fund balance - end of year	\$ -	\$ -	\$ 87	\$ 87

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Taxes - other	\$ 190,000	\$ 230,000	\$ 291,600	\$ 61,600
Interest	1,200	1,200	1,292	92
Total revenues	<u>191,200</u>	<u>231,200</u>	<u>292,892</u>	<u>61,692</u>
Expenditures				
Materials and services	168,200	168,200	113,165	(55,035)
Contingency	37,000	37,000		(37,000)
Total expenditures	<u>205,200</u>	<u>205,200</u>	<u>113,165</u>	<u>(92,035)</u>
Excess of revenues over (under) expenditures	(14,000)	26,000	179,727	153,727
Other Financing Sources (Uses)				
Transfer to County Fair Fund	(90,000)	(90,000)	(90,000)	
Transfer to County Fair Building fund	(6,750)	(46,750)	(46,750)	
Transfer to Sheriff Dept. for CS Deputy	(5,000)	(5,000)	(5,000)	
Total other financing sources (uses)	<u>(101,750)</u>	<u>(141,750)</u>	<u>(141,750)</u>	
Net change in fund balance	(115,750)	(115,750)	37,977	153,727
Fund balance - beginning of year	181,750	181,750	158,279	(23,471)
Fund balance - end of year	<u>\$ 66,000</u>	<u>\$ 66,000</u>	<u>\$ 196,256</u>	<u>\$ 130,256</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) SPECIAL TRANSPORTATION FUND YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 20	\$ 20	\$ 25	\$ 5
Other income		650	625	(25)
Intergovernmental				
State	55,000	80,000	80,000	
Total revenues	55,020	80,670	80,650	(20)
Expenditures				
Materials and services	55,000	80,700	80,683	(17)
Contingency	1,320	1,270		(1,270)
	56,320	81,970	80,683	(1,287)
Net change in fund balance	(1,300)	(1,300)	(33)	1,267
Fund balance - beginning of year	1,300	1,300	1,368	68
Fund balance - end of year	\$ -	\$ -	\$ 1,335	\$ 1,335

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Intergovernmental				
Other	\$ 7,550	\$ 7,550	\$ 19,213	\$ 11,663
Total revenues	7,550	7,550	19,213	11,663
Expenditures				
Materials and services	20,000	20,000	13,641	(6,359)
Capital outlay	26,050	26,050		(26,050)
Total expenditures	46,050	46,050	13,641	(32,409)
Net change in fund balance	(38,500)	(38,500)	5,572	44,072
Other Financing Sources				
Transfer from County Fair Fund	6,750	6,750	6,750	
Transfer from TOT	6,750	46,750	46,750	
Total other financing sources (uses)	13,500	53,500	53,500	
Net Change in Fund Balance	(25,000)	15,000	59,072	44,072
Fund balance - beginning of year	25,000	25,000	24,541	(459)
Fund balance - end of year	\$ -	\$ 40,000	\$ 83,613	\$ 43,613

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) PUBLIC LAND CORNER PRESERVATION FUND YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Fees	\$ 31,835	\$ 31,835	\$ 28,704	\$ (3,131)
Interest	50	50	25	(25)
Total revenues	31,885	31,885	28,729	(3,156)
Expenditures				
Personal services	10,864	10,864	9,824	(1,040)
Materials and services	21,141	21,141	18,513	(2,628)
Total expenditures	32,005	32,005	28,337	(3,668)
Excess of revenues over (under) expenditures	(120)	(120)	392	512
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)	(1,880)	(1,880)	(1,880)	
Net change in fund balance	(2,000)	(2,000)	(1,488)	512
Fund balance - beginning of year	2,000	2,000	4,639	2,639
Fund balance - end of year	\$ -	\$ -	\$ 3,151	\$ 3,151

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 250	\$ 250	\$ 839	\$ 589
Intergovernmental				
Federal	38,555	38,555	39,647	1,092
Total revenues	<u>38,805</u>	<u>38,805</u>	<u>40,486</u>	<u>1,681</u>
Expenditures				
Materials and services	<u>132,750</u>	<u>132,750</u>	<u>11,614</u>	<u>(121,136)</u>
Excess of revenues over (under) expenditures	(93,945)	(93,945)	28,872	122,817
Other Financing Sources (Uses)				
Transfer to General Fund - admin charge	<u>(12,912)</u>	<u>(12,912)</u>	<u>(1,465)</u>	<u>11,447</u>
Net change in fund balance	(106,857)	(106,857)	27,407	134,264
Fund balance - beginning of year	<u>106,857</u>	<u>106,857</u>	<u>127,655</u>	<u>20,798</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155,062</u>	<u>\$ 155,062</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) DISTRICT ATTORNEY GRANT FUND YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Intergovernmental				
Federal	\$ 355,000	\$ 522,692	\$ 471,262	\$ (51,430)
Total revenues	355,000	522,692	471,262	(51,430)
Expenditures				
Personal services	158,974	220,800	179,792	(41,008)
Materials and services	157,409	219,717	219,620	(97)
Capital outlay	-	28,721	26,905	(1,816)
Total expenditures	316,383	469,238	426,317	(42,921)
Excess of revenues over (under) expenditures	38,617	53,454	44,945	(8,509)
Other Financing Sources (Uses)				
Transfer to General Fund - admin charge	(32,243)	(46,968)	(38,592)	8,376
Transfer to Unemp fund	(5,496)	(5,496)	(5,496)	
Transfer to NT Fund	(878)	(990)	(857)	133
Total other financing sources (uses)	(38,617)	(53,454)	(44,945)	8,509
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) PUBLIC HEALTH GRANT FUNDS YEAR ENDED JUNE 30, 2014

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 3,200	\$ 3,200	\$ 1,264	\$ (1,936)
Charges for services	38,682	38,682	20,983	(17,699)
Other	1,500	1,500	3,330	1,830
Intergovernmental				
State	168,851	168,851	165,436	(3,415)
Federal	741,552	741,552	732,108	(9,444)
Total revenues	953,785	953,785	923,121	(30,664)
Expenditures				
Personal services	785,285	785,285	727,700	(57,585)
Materials and services	468,175	468,175	225,882	(242,293)
Capital outlay	5,000	5,000		(5,000)
Total expenditures	1,258,460	1,258,460	953,582	(304,878)
Excess of revenues over (under) expenditures	(304,675)	(304,675)	(30,461)	274,214
Other Financing Sources (Uses)				
Transfer from General Fund	9,500	9,500	9,500	
Transfer to General Fund	(48,269)	(47,369)	(30,067)	17,302
Transfer to NT Fund	(9,360)	(10,260)	(10,200)	60
Transfer to Self-Insurance Fund	(4,944)	(4,944)	(4,944)	
Total other financing sources (uses)	(53,073)	(53,073)	(35,711)	17,362
Net change in fund balance	(357,748)	(357,748)	(66,172)	291,576
Fund balance - beginning of year	357,748	357,748	277,459	(80,289)
Fund balance - end of year	\$ -	\$ -	\$ 211,287	\$ 211,287

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 700	\$ 700	\$ 555	\$ (145)
Licenses and fees	104,000	104,000	106,208	2,208
Total revenues	104,700	104,700	106,763	2,063
Expenditures				
Personal services	13,662	13,672	13,663	(9)
Materials and services	109,100	109,090	91,857	(17,233)
Contingency	16,000	16,000		(16,000)
Total expenditures	138,762	138,762	105,520	(33,242)
Net change in fund balance	(34,062)	(34,062)	1,243	35,305
Fund balance - beginning of year	60,000	60,000	42,431	(17,569)
Fund balance - end of year	\$ 25,938	\$ 25,938	\$ 43,674	\$ 17,736

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$	\$	\$ 35	\$ 35
Intergovernmental				
State	100	15,100	23,627	8,527
Total revenues	100	15,100	23,662	8,562
Expenditures				
Contingency				
Excess of revenues over (under) expenditures	100	15,100	23,662	8,562
Other Financing Sources (Uses)				
Transfer to Juvenile Corrections Fund		(15,000)	(14,838)	162
Net change in fund balance	100	100	8,824	8,724
Fund balance - beginning of year	100	100		(100)
Fund balance - end of year	\$ 200	\$ 200	\$ 8,824	\$ 8,624

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 - ELIB FUNDS YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 300	\$ 300	\$ 54	\$ (246)
Intergovernmental				
State	204,234	204,234		(204,234)
Other			8,334	8,334
Total revenues	204,534	204,534	8,388	(196,146)
Expenditures				
CCF grant				
Personal services	25,521	30,021	29,860	(161)
Materials and services	203,312	198,812	389	(198,423)
Total expenditures	228,833	228,833	30,249	(198,584)
Excess of revenues over (under) expenditures	(24,299)	(24,299)	(21,861)	2,438
Other Financing Sources (Uses)				
Total other financing sources (uses)				
Net change in fund balance	(24,299)	(24,299)	(21,861)	2,438
Fund balance - beginning of year	24,299	24,299	21,861	(2,438)
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY CLERK RECORDS FUND YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 475	\$ 475	\$ 225	\$ (250)
Licenses and fees	14,065	14,065	10,728	(3,337)
Total revenues	<u>14,540</u>	<u>14,540</u>	<u>10,953</u>	<u>(3,587)</u>
Expenditures				
Materials and services	10,000	10,000		(10,000)
Capital Outlay	<u>5,000</u>	<u>5,000</u>		<u>(5,000)</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>		<u>(15,000)</u>
Excess of revenues over (under) expenditures	(460)	(460)	10,953	11,413
Other Financing Sources (Uses)				
Transfer to NT Fund	<u>(420)</u>	<u>(420)</u>	<u>(420)</u>	
Net change in fund balance	(880)	(880)	10,533	11,413
Fund balance - beginning of year	<u>34,980</u>	<u>34,980</u>	<u>21,336</u>	<u>(13,644)</u>
Fund balance - end of year	<u>\$ 34,100</u>	<u>\$ 34,100</u>	<u>\$ 31,869</u>	<u>\$ (2,231)</u>

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MENTAL HEALTH ALCOHOL AND DRUG PROGRAM FUND YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 250	\$ 250	\$ 137	\$ (113)
Misc revenue		40,841	40,841	
Intergovernmental				
State	15,000	15,000	17,766	2,766
Federal	550,000	550,000	526,472	(23,528)
Total revenues	565,250	606,091	585,216	(20,875)
Expenditures				
Materials and services	565,350	606,191	578,814	(27,377)
Excess of revenues over (under) expenditures	(100)	(100)	6,402	6,502
Other Financing Sources (Uses)				
Transfer to General Fund	(3,600)	(3,600)	(3,600)	
Net change in fund balance	(3,700)	(3,700)	2,802	6,502
Fund balance - beginning of year	34,483	34,483	39,870	5,387
Fund balance - end of year	\$ 30,783	\$ 30,783	\$ 42,672	\$ 11,889

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 25	\$ 25	\$ 43	\$ 18
Intergovernmental				
State	12,000	30,000	32,303	2,303
Total revenues	12,025	30,025	32,346	2,321
Expenditures				
Personal services	13,243	13,243	12,147	(1,096)
Materials and services	5,961	18,946	17,184	(1,762)
Total expenditures	19,204	32,189	29,331	(2,858)
Net change in fund balance	(7,179)	(2,164)	3,015	5,179
Fund balance - beginning of year	7,179	2,164	2,164	
Fund balance - end of year	\$ -	\$ -	\$ 5,179	\$ 5,179

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 300	\$ 300	\$ 376	\$ 76
Intergovernmental				
Federal	228,600	578,600	538,524	(40,076)
Total revenues	228,900	578,900	538,900	(40,000)
Expenditures				
Materials and services	253,000	603,000	534,924	(68,076)
Excess of revenues over (under) expenditures	(24,100)	(24,100)	3,976	28,076
Other Financing Sources (Uses)				
Transfer to Finance General Fund	(3,600)	(3,600)	(3,600)	
Net change in fund balance	(27,700)	(27,700)	376	28,076
Fund balance - beginning of year	60,126	60,126	62,623	2,497
Fund balance - end of year	\$ 32,426	\$ 32,426	\$ 62,999	\$ 30,573

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) FEDERAL CCBG PROGRAM FUND YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Intergovernmental				
Federal	\$ 108,096	\$ 131,062	\$ 125,962	\$ (5,100)
Total revenues	108,096	131,062	125,962	(5,100)
Expenditures				
Materials and services	108,096	131,062	101,423	(29,639)
Excess of revenues over (under) expenditures			24,539	24,539
Other Financing Sources (Uses)				
Transfer to CCF-State grant				
Net change in fund balance			24,539	24,539
Fund balance - beginning of year				
Fund balance - end of year	\$ -	\$ -	\$ 24,539	\$ 24,539

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 42,000	\$ 42,000	\$ 57,745	\$ 15,745
Interest	800	800	497	(303)
Other	1,000	1,000	2,922	1,922
Total revenues	<u>43,800</u>	<u>43,800</u>	<u>61,164</u>	<u>17,364</u>
Expenditures				
Personal services	76,308	76,308	67,978	(8,330)
Materials and services	110,898	110,898	51,981	(58,917)
Total expenditures	<u>187,206</u>	<u>187,206</u>	<u>119,959</u>	<u>(67,247)</u>
Excess of revenues over (under) expenditures	<u>(143,406)</u>	<u>(143,406)</u>	<u>(58,795)</u>	<u>84,611</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	(89,137)	(89,137)	(4,526)	84,611
Fund balance - beginning of year	89,137	89,137	89,375	238
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	84,849	<u>\$ 84,849</u>
		Interfund loan payable	<u>10,656</u>	
		Modified accrual fund balance	<u>\$ 74,193</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, 2014

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 2,000	\$ 2,000	\$ 926	\$ (1,074)
Intergovernmental				
State	90,000	90,000	93,311	3,311
Other	29,000	29,000	26,421	(2,579)
Total revenues	121,000	121,000	120,658	(342)
 Expenditures				
Materials and services	273,000	273,000	107,312	(165,688)
Excess of revenues over (under) expenditures	(152,000)	(152,000)	13,346	165,346
 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)	
Total other financing sources (uses)	(98,000)	(98,000)	(98,000)	
Net change in fund balance	(250,000)	(250,000)	(84,654)	165,346
Fund balance - beginning of year	250,000	250,000	197,944	(52,056)
Fund balance - end of year	\$ -	\$ -	\$ 113,290	\$ 113,290

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$	\$	\$ 3,121	\$ 3,121
Other	35,000	75,842	95,683	19,841
Intergovernmental				
State	695,616	889,183	935,077	45,894
Total revenues	<u>730,616</u>	<u>965,025</u>	<u>1,033,881</u>	<u>68,856</u>
Expenditures				
Personal services	520,567	520,567	458,000	(62,567)
Materials and services	256,129	325,105	96,137	(228,968)
Contingency	23,292	120,000		(120,000)
Total expenditures	<u>799,988</u>	<u>965,672</u>	<u>554,137</u>	<u>(411,535)</u>
Excess of revenues over (under) expenditures	<u>(69,372)</u>	<u>(647)</u>	<u>479,744</u>	<u>480,391</u>
Other Financing Sources (Uses)				
Transfer to General Fund	(69,412)	(69,412)	(47,386)	22,026
Transfer to NT Fund	(3,570)	(3,570)	(3,570)	
Transfer to Capital Fund		(12,000)	(12,000)	
Transfer to Jail Operations Fund	(111,059)	(167,784)	(167,364)	420
Total other financing sources (uses)	<u>(184,041)</u>	<u>(252,766)</u>	<u>(230,320)</u>	<u>22,446</u>
Net change in fund balance	(253,413)	(253,413)	249,424	502,837
Fund balance - beginning of year	253,413	253,413	289,532	36,119
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 538,956</u>	<u>\$ 538,956</u>

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JUVENILE CRIME PLAN GRANT FUND YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$	\$	\$ (24)	\$ (24)
Misc revenue		3,250	3,750	500
Intergovernmental				
Federal	20,000	28,000	57,181	29,181
State	53,424	53,424	51,628	(1,796)
Total revenues	73,424	84,674	112,535	27,861
Expenditures				
Personal services	66,749	66,749	63,646	(3,103)
Materials and services	3,129	33,029	32,606	(423)
Total expenditures	69,878	99,778	96,252	(3,526)
Excess of revenues over (under) expenditures	3,546	(15,104)	16,283	31,387
Other Financing Sources (Uses)				
Transfer to General Fund	(5,748)	(5,748)	(5,161)	587
Total other financing sources (uses)	(5,748)	(5,748)	(5,161)	587
Net change in fund balance	(2,202)	(20,852)	11,122	31,974
Fund balance - beginning of year	2,202	20,852	20,845	(7)
Fund balance - end of year	\$ -	\$ -	\$ 31,967	\$ 31,967

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, 2014

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 600	\$ 600	\$ 394	\$ (206)
Licenses and fees	20,500	20,500	29,528	9,028
Intergovernmental				
State			6,922	6,922
Total revenues	21,100	21,100	36,844	15,744
Expenditures				
Personal services	86,801	86,801	72,232	(14,569)
Materials and services	34,609	34,609	13,516	(21,093)
Capital outlay	10,000	10,000	6,967	(3,033)
Total expenditures	131,410	131,410	92,715	(38,695)
Excess of revenues over (under) expenditures	(110,310)	(110,310)	(55,871)	54,439
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)	(7,977)	23
Transfer to NT Fund	(840)	(840)	(840)	
Total other financing sources (uses)	45,310	45,310	45,333	23
Net change in fund balance	(65,000)	(65,000)	(10,538)	54,462
Fund balance - beginning of year	65,000	65,000	66,369	1,369
Fund balance - end of year	\$ -	\$ -	\$ 55,831	\$ 55,831

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 500	\$ 500	\$ 483	\$ (17)
Licenses and fees	12,000	12,000	12,691	691
Total revenues	12,500	12,500	13,174	674
Expenditures				
Materials and services	86,500	86,500	11,750	(74,750)
Net change in fund balance	(74,000)	(74,000)	1,424	75,424
Fund balance - beginning of year	74,000	74,000	75,155	1,155
Fund balance - end of year	\$ -	\$ -	\$ 76,579	\$ 76,579

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, 2014

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 230	\$ 230	\$ 193	\$ (37)
Other income			1,396	1,396
Intergovernmental				
Federal	20,000	20,000	23,971	3,971
Total revenues	20,230	20,230	25,560	5,330
Expenditures				
Personal services	42,391	44,391	43,547	(844)
Materials and services	12,000	24,000	15,353	(8,647)
Total expenditures	54,391	68,391	58,900	(9,491)
Excess of revenues over (under) expenditures	(34,161)	(48,161)	(33,340)	14,821
Other Financing Sources (Uses)				
Transfer from General Fund	20,000	20,000	20,000	
Transfer to NT Fund	(420)	(420)	(420)	
Total other financing sources (uses)	19,580	19,580	19,580	
Net change in fund balance	(14,581)	(28,581)	(13,760)	14,821
Fund balance - beginning of year	29,759	43,759	45,031	1,272
Fund balance - end of year	\$ 15,178	\$ 15,178	\$ 31,271	\$ 16,093

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, 2014

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 800	\$ 800	\$ 774	\$ (26)
Licenses and fees	16,100	16,100	28,929	12,829
Other taxes	5,000	5,000	4,777	(223)
Sales and miscellaneous revenue	<u> </u>	<u> </u>	<u>8,325</u>	<u>8,325</u>
Total revenues	<u>21,900</u>	<u>21,900</u>	<u>42,805</u>	<u>20,905</u>
Expenditures				
Personal services	32,741	32,741	32,331	(410)
Materials and services	59,000	57,500	6,757	(50,743)
Contingency	<u>13,000</u>	<u>13,000</u>	<u> </u>	<u>(13,000)</u>
Total expenditures	<u>104,741</u>	<u>103,241</u>	<u>39,088</u>	<u>(64,153)</u>
Excess of revenues over (under) expenditures	<u>(82,841)</u>	<u>(81,341)</u>	<u>3,717</u>	<u>85,058</u>
Other Financing Sources (Uses)				
Transfer to NT Fund	(480)	(480)	(480)	
Transfer to General Fund - admin	<u>(2,100)</u>	<u>(3,600)</u>	<u>(3,578)</u>	<u>22</u>
Total other financing sources (uses)	<u>(2,580)</u>	<u>(4,080)</u>	<u>(4,058)</u>	<u>22</u>
Net change in fund balance	(85,421)	(85,421)	(341)	85,080
Fund balance - beginning of year	<u>110,437</u>	<u>110,437</u>	<u>126,836</u>	<u>16,399</u>
Fund balance - end of year	<u>\$ 25,016</u>	<u>\$ 25,016</u>	<u>\$ 126,495</u>	<u>\$ 101,479</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, 2014

REVENUES	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local	\$ 11,000	\$ 11,000	\$ 53,179	\$ 42,179
Interest	25,000	25,000	16,899	(8,101)
Total revenues	36,000	36,000	70,078	34,078
EXPENDITURES				
Materials and services	250,000	250,000	35,978	(214,022)
Capital outlay	2,966,429	3,266,429	725,643	(2,540,786)
Total expenditures	3,216,429	3,516,429	761,621	(2,754,808)
Excess of revenues over (under) expenditures	(3,180,429)	(3,480,429)	(691,543)	2,788,886
OTHER FINANCING SOURCES (USES)				
Transfers In	400,000	700,000	712,000	12,000
Loan payment from Park Development	5,731	5,731	5,731	
Loan payment from Emerg. Comm. "911"	24,698	24,698	24,698	
Total other financing sources (uses)	430,429	730,429	742,429	12,000
Net change in fund balance	(2,750,000)	(2,750,000)	50,886	2,800,886
Fund balance - beginning of year	2,750,000	2,750,000	2,705,081	(44,919)
Fund balance - end of year	\$ -	\$ -	2,755,967	\$ 2,755,967
		Interfund loan receivable	102,461	
		Modified accrual fund balance	\$ 2,858,428	

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Actual Over (Under) Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Local				
Interest	\$ 850	\$ 850	\$ 752	\$ (98)
Charges for services	<u>75,663</u>	<u>75,663</u>	<u>84,900</u>	<u>9,237</u>
Total revenues	<u>76,513</u>	<u>76,513</u>	<u>85,652</u>	<u>9,139</u>
Expenditures				
Materials and services	<u>207,959</u>	<u>207,959</u>	<u>56,749</u>	<u>(151,210)</u>
Net change in fund balance	(131,446)	(131,446)	28,903	160,349
Fund balance - beginning of year	<u>131,446</u>	<u>131,446</u>	<u>119,303</u>	<u>(12,143)</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,206</u>	<u>\$ 148,206</u>

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 40	\$ 1,640	\$ 1,571	\$ (69)
Charges for services	5,000	18,635	18,114	(521)
PILT	237,000	369,000	321,861	(47,139)
Total revenues	242,040	389,275	341,546	(47,729)
Expenditures				
Materials and services				
Excess of revenues over (under) expenditures	242,040	389,275	341,546	(47,729)
Other Financing Sources (Uses)				
Loan from Road Fund	92,000	92,000		(92,000)
Loan pmt to Road Fund	(5,090)	(106,725)	(106,725)	
I/F to fund 403	(502,000)	(614,600)	(494,605)	119,995
Total other financing sources (uses)	(415,090)	(629,325)	(601,330)	27,995
Net change in fund balance	(173,050)	(240,050)	(259,784)	(19,734)
Fund balance - beginning of year	240,000	307,000	306,991	(9)
Fund balance - end of year	\$ 66,950	\$ 66,950	47,207	\$ (19,743)
		Interfund loan payable	94,699	
		Modified accrual fund balance	\$ (47,492)	

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 600	\$ 600	\$ 592	\$ (8)
Assessment collections	6,000	6,000	13,934	7,934
Total revenues	6,600	6,600	14,526	7,926
Expenditures				
Materials and services	96,600	96,600		(96,600)
Excess of revenues over (under) expenditures	(90,000)	(90,000)	14,526	104,526
Fund balance - beginning of year	90,000	90,000	89,317	(683)
Fund balance - end of year	\$ -	\$ -	\$ 103,843	\$ 103,843

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$ 800	\$ 800	\$ 674	\$ (126)
Assessment collections	2,500	2,500	3,637	1,137
Total revenues	3,300	3,300	4,311	1,011
Expenditures				
Materials and services	108,300	108,300		(108,300)
Net change in fund balance	(105,000)	(105,000)	4,311	109,311
Fund balance - beginning of year	105,000	105,000	105,093	93
Fund balance - end of year	\$ -	\$ -	\$ 109,404	\$ 109,404

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Interest	\$	\$	\$	\$
Assessment collections	1,500	1,500	2,797	1,297
Total revenues	1,500	1,500	2,803	1,303
Expenditures				
Debt Service	1,505	1,505	273	(1,232)
Net change in fund balance	(5)	(5)	2,530	2,535
Fund balance - beginning of year	5	5	273	268
Fund balance - end of year	\$ -	\$ -	2,803	\$ 2,803
			Interfund loan payable	32,072
			Modified accrual fund balance	\$ (29,269)

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Property taxes	\$ 617,100	\$ 617,100	\$ 605,571	\$ (11,529)
Interest	5,100	5,100	3,532	(1,568)
Total revenues	622,200	622,200	609,103	(13,097)
Expenditures				
Debt service	1,127,100	1,127,100	1,127,100	
Excess of revenues over (under) expenditures	(504,900)	(504,900)	(517,997)	(13,097)
Other Financing Sources (Uses)				
Residual funds to 308	(45,100)	(45,100)	(45,100)	
Total Other Financing	(45,100)	(45,100)	(45,100)	
Net change in fund balance	(550,000)	(550,000)	(563,097)	(13,097)
Fund balance - beginning of year	550,000	550,000	651,741	101,741
Fund balance - end of year	\$ -	\$ -	\$ 88,644	\$ 88,644

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) J STREET BOND FUND YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Intergovernmental - Int earned	\$	\$	\$	\$
City of Madras	606,000	606,000	117	117
	606,000	606,000	110,180	(495,820)
	606,000	606,000	110,297	(495,703)
Expenditures				
Debt service	1,108,000	1,108,000	604,782	(503,218)
Excess of revenues over (under) expenditures	(502,000)	(502,000)	(494,485)	7,515
Other Financing Sources (Uses)				
Transfer from County SDC Road Fund	502,000	502,000	494,605	(7,395)
Net change in fund balance			120	120
Fund balance - beginning of year				
Residual equity transfer			(120)	(120)
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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 56,446	\$ 56,446	\$ 59,468	\$ 3,022
Licenses and fees	17,500	17,500	19,779	2,279
Interest	2,000	2,000	2,134	134
Total revenues	75,946	75,946	81,381	5,435
Expenditures				
Materials and services	82,853	82,853	39,395	(43,458)
Risk reserve	306,533	306,533		(306,533)
Total expenditures	389,386	389,386	39,395	(349,991)
Excess of revenues over (under) expenditures	(313,440)	(313,440)	41,986	355,426
Other Financing Sources (Uses)				
Transfer to General Fund - admin	(1,000)	(1,000)	(958)	42
Total Other Financing Sources	(1,000)	(1,000)	(958)	42
Net change in fund balance	(314,440)	(314,440)	41,028	355,468
Fund Balance - beginning of year	314,440	314,440	334,056	19,616
Fund Balance - end of year	\$ -	\$ -	375,084	\$ 375,084
Budgetary-GAAP Reconciliation				
Capital Assets (Net)			310,905	
Landfill post-closure costs			(4,850,195)	
Ending Net Position			\$ (4,164,206)	

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 15,200	\$ 15,200	\$ 26,481	\$ 11,281
Interest	300	300	277	(23)
Other	200	200	144	(56)
Total revenues	15,700	15,700	26,902	11,202
Expenditures				
Materials and services	56,572	56,572	38,359	(18,213)
Excess of revenues over (under) expenditures	(40,872)	(40,872)	(11,457)	29,415
Other Financing Sources (Uses)				
Loan repayment to County Business Loan Fund	(2,500)	(2,500)	(2,500)	
Net change in fund balance	(43,372)	(43,372)	(13,957)	29,415
Fund Balance - beginning of year	43,372	43,372	49,519	6,147
Fund Balance - end of year	\$ -	\$ -	35,562	\$ 35,562
Budgetary-GAAP Reconciliation				
Interfund Payable			(7,500)	
Capital Assets (Net)			53,278	
Ending Net Position			\$ 81,340	

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, 2014

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 1,000	\$ 1,000	\$ 3,007	\$ 2,007
Licenses and fees	426,917	426,917	706,335	279,418
Other	44,900	44,900	53,690	8,790
Total revenues	472,817	472,817	763,032	290,215
Expenditures				
Building				
Materials and services	108,505	108,505	116,504	7,999
Capital outlay	8,500	8,500		(8,500)
Contingency	87,613	87,613		(87,613)
Planning and zoning				
Materials and services	58,340	58,340	35,536	(22,804)
Sanitation				
Materials and services	13,395	13,395	20,214	6,819
Capital outlay	3,800	3,800		(3,800)
General services				
Personal services	438,674	438,674	382,320	(56,354)
Materials and services	552	552	552	
Total expenditures	719,379	719,379	555,126	(164,253)
Excess of revenues over (under) expenditures	(246,562)	(246,562)	207,906	454,468
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	(44,000)	(44,000)	(47,558)	(3,558)
Transfer to NT Fund	(5,460)	(5,460)	(4,470)	990
Total other financing sources (uses)	17,540	17,540	14,972	(2,568)
Net change in fund balance	(229,022)	(229,022)	222,878	451,900
Fund Balance - beginning of year	260,000	260,000	276,293	16,293
Fund Balance - end of year	\$ 30,978	\$ 30,978	499,171	\$ 468,193
Budgetary-GAAP Reconciliation Capital Assets (Net)				
Ending Net Position			\$ 499,171	

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, 2014

	Self-Insurance	Carpool	NT and Phone Services	Total
ASSETS				
Current assets				
Cash and investments	\$ 963,597	\$ 449,706	\$ 178,339	\$ 1,591,642
Receivables (net of allowance for uncollectables)		21,296		21,296
Total current assets	963,597	471,002	178,339	1,612,938
Capital assets				
Equipment and improvements		1,460,750		1,460,750
Accumulated depreciation		(1,184,566)		(1,184,566)
Total capital assets (net of accumulated depreciation)		276,184		276,184
Long-term note receivable	491,537			491,537
TOTAL ASSETS	1,455,134	747,186	178,339	2,380,659
LIABILITIES				
Accounts payable and other current liabilities	17,317	3,037	9	20,363
TOTAL LIABILITIES	17,317	3,037	9	20,363
NET POSITION				
Net investment in capital assets		276,184		276,184
Unrestricted	1,437,817	467,965	178,330	2,084,112
TOTAL NET POSITION	\$ 1,437,817	\$ 744,149	\$ 178,330	\$ 2,360,296

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2014

	<u>Self-Insurance</u>	<u>Carpool</u>	<u>NT and Phone Services</u>	<u>Total</u>
OPERATING REVENUES				
Charges for services	\$ 261,645	\$ 696,541	\$ 12,629	\$ 970,815
OPERATING EXPENSES				
Costs of services	188,589	599,090	171,064	958,743
Depreciation		69,377		69,377
Total operating expenses	188,589	668,467	171,064	1,028,120
Operating income	73,056	28,074	(158,435)	(57,305)
NON-OPERATING REVENUES (EXPENSES)				
Investment earnings	7,909	2,395	943	11,247
Income before contributions and transfers	80,965	30,469	(157,492)	(46,058)
CONTRIBUTIONS AND TRANSFERS				
Capital asset contributed from other fund		18,505		18,505
Transfers in	85,020		185,013	270,033
Transfers out	(25,000)	(3,600)		(28,600)
Total contributions and transfers	60,020	14,905	185,013	259,938
Changes in net position	140,985	45,374	27,521	213,880
NET POSITION - beginning	1,296,832	698,775	150,809	2,146,416
NET POSITION - ending	\$ 1,437,817	\$ 744,149	\$ 178,330	\$ 2,360,296

JEFFERSON COUNTY, OREGON

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2014

	Self-Insurance	Carpool	NT and Phone Services	Total
Cash flows from operating activities				
Receipts from interfund services provided	\$ 262,414	\$ 693,095	\$ 12,629	\$ 968,138
Payments to suppliers	(186,507)	(598,855)	(171,452)	(956,814)
Net cash provided (used) by operating activities	75,907	94,240	(158,823)	11,324
Cash flows from non-capital financing activities				
Principal paid on long-term debt (J Street)	(491,537)			(491,537)
Transfer to other funds	(25,000)	(3,600)		(28,600)
Transfers from other funds	85,020		185,013	270,033
Net cash provided (used) by non-capital financing activities	(431,517)	(3,600)	185,013	(250,104)
Cash flows from capital and related financing activities				
Purchases of capital assets		(80,813)		(80,813)
Cash flows from investing activities				
Interest received	7,909	2,395	943	11,247
Cash flows from investing activities	7,909	2,395	943	11,247
Net increase (decrease) in cash	(347,701)	12,222	27,133	(308,346)
Cash and cash equivalents - beginning	1,311,298	437,484	151,206	1,899,988
Cash and cash equivalents - ending	\$ 963,597	\$ 449,706	\$ 178,339	\$ 1,591,642
Reconciliation of operating income to net cash provided by operating activities				
Operating income	\$ 73,056	\$ 28,074	\$ (158,435)	\$ (57,305)
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation		69,377		69,377
Change in accounts receivable	769	(3,446)		(2,677)
Change in accounts payable	2,082	235	(388)	1,929
Total adjustments	2,851	66,166	(388)	68,629
Net cash provided by operating activities	\$ 75,907	\$ 94,240	\$ (158,823)	\$ 11,324

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SELF-INSURANCE FUND YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Reimbursed items	\$ 196,000	\$ 196,000	\$ 261,645	\$ 65,645
Interest	10,000	10,000	7,909	(2,091)
Total revenues	<u>206,000</u>	<u>206,000</u>	<u>269,554</u>	<u>63,554</u>
Expenditures				
Materials and services				
Workers compensation	188,000	188,000	125,563	(62,437)
Unemployment	81,600	81,600	63,026	(18,574)
PERS benefits	790,000	298,463	(298,463)	(298,463)
City of Madras/ J Street debt		491,537	491,537	
Total expenditures	<u>1,059,600</u>	<u>1,059,600</u>	<u>680,126</u>	<u>(379,474)</u>
Excess of revenues over (under) expenditures	<u>(853,600)</u>	<u>(853,600)</u>	<u>(410,572)</u>	<u>443,028</u>
Other Financing Sources (Uses)				
Transfer from General Fund	54,168	54,168	54,168	
Transfer from Health Department	4,944	4,944	4,944	
Transfer from Marine grant	9,696	9,696	9,696	
Transfer from Jail Operations Fund	5,820	5,820	5,820	
Transfer from E911 Fund	4,896	4,896	4,896	
Transfer from DA grant fund	5,496	5,496	5,496	
Transfer to General Fund	(25,000)	(25,000)	(25,000)	
Total other financing sources (uses)	<u>60,020</u>	<u>60,020</u>	<u>60,020</u>	
Net change in fund balance	(793,580)	(793,580)	(350,552)	443,028
Fund Balance - beginning of year	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,296,832</u>	<u>96,832</u>
Fund Balance - end of year	<u>\$ 406,420</u>	<u>\$ 406,420</u>	946,280	<u>\$ 539,860</u>
Budgetary-GAAP Reconciliation				
Long-term note receivable			<u>491,537</u>	
Ending Net Position			<u>\$ 1,437,817</u>	

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

JEFFERSON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CARPOOL FUND YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 300,000	\$ 300,000	\$ 315,335	\$ 15,335
Interest	3,500	3,500	2,395	(1,105)
Other	332,000	332,000	381,206	49,206
Total revenues	635,500	635,500	698,936	63,436
Expenditures				
Materials and services	672,050	672,050	599,090	(72,960)
Capital outlay	250,000	250,000	80,813	(169,187)
Contingency	49,850	49,850		(49,850)
Total expenditures	971,900	971,900	679,903	(291,997)
Excess of revenues over (under) expenditures	(336,400)	(336,400)	19,033	355,433
Other Financing Sources (Uses)				
Transfer to General Fund	(3,600)	(3,600)	(3,600)	
Net change in fund balance	(340,000)	(340,000)	15,433	355,433
Fund Balance - beginning of year	340,000	340,000	452,535	112,535
Fund Balance - end of year	\$ -	\$ -	467,968	\$ 467,968
Budgetary-GAAP Reconciliation				
Capital Assets Net			276,181	
Ending Net Position			\$ 744,149	

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, 2014

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Revenues				
Local				
Charges for services	\$ 12,000	\$ 12,000	\$ 12,629	\$ 629
Interest	1,000	1,000	943	(57)
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>13,572</u>	<u>572</u>
Expenditures				
Personal services	92,469	106,869	106,827	(42)
Materials and services	26,657	42,257	37,366	(4,891)
Capital outlay	35,000	80,000	26,871	(53,129)
Contingency	15,000	15,000		(15,000)
Total expenditures	<u>169,126</u>	<u>244,126</u>	<u>171,064</u>	<u>(73,062)</u>
Excess of revenues over (under) expenditures	<u>(156,126)</u>	<u>(231,126)</u>	<u>(157,492)</u>	<u>73,634</u>
Other Financing Sources (Uses)				
Various department transfers to NT Fund	69,734	69,734	70,013	279
Transfer from General Fund	40,000	115,000	115,000	
Total other financing sources (uses)	<u>109,734</u>	<u>184,734</u>	<u>185,013</u>	<u>279</u>
Net change in fund balance	(46,392)	(46,392)	27,521	73,913
Fund Balance - beginning of year	168,288	168,288	150,809	(17,479)
Fund Balance - end of year	<u>\$ 121,896</u>	<u>\$ 121,896</u>	<u>\$ 178,330</u>	<u>\$ 56,434</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, 2014

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
General Fund			
General services	\$ 515,074	\$ 546,064	\$ 30,990
Community justice - juvenile division	523,242	523,656	414
Assessment	456,274	491,707	35,433
Board of equalization	441	676	235
Clerk's department	257,941	261,274	3,333
District attorney	550,428	588,279	37,851
Public health	321,814	339,712	17,898
Sheriff's department - law enforcement	1,829,581	1,922,898	93,317
Surveyor	29,771	31,555	1,784
Treasurer	61,812	69,378	7,566
Finance and tax department	263,802	278,765	14,963
County building and grounds	482,190	517,425	35,235
Veteran's department	17,373	20,593	3,220
County extension	131,109	137,934	6,825
JC senior center	28,930	39,040	10,110
Non-departmental	341,129	358,395	17,266
Interfund transfers	1,626,879	1,626,879	
Contingency		54,489	54,489
	\$ 7,437,790	\$ 7,808,719	\$ 370,929

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS & GENERAL SUB-FUNDS YEAR ENDED JUNE 30, 2014

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
County Road Fund			
Road administration	\$ 1,018,880	\$ 1,156,165	\$ 137,285
Bridge, culvert and sign division	101,380	125,000	23,620
Operation and maintenance	939,767	1,206,893	267,126
Weed control division	120,469	151,508	31,039
Special payments		90,981	90,981
Transfers/non-divisional	80,000	80,000	
Federal, State and County Road Construction Fund			
Materials and services	592,263	592,525	262
Road Equipment Purchase Fund			
Capital outlay	19,000	395,926	376,926
Enforcement Fund			
Materials and services		500	500
Animal Control Fund			
Personal services	50,282	71,249	20,967
Materials and services	45,251	60,351	15,100
Contingency		10,000	10,000
Emergency Communications "911" Fund			
Materials and services	223,711	223,862	151
Capital outlay		8,728	8,728
Transfers	4,896	4,896	
Footpath and Bicycle Trail Fund			
Materials and services		91,293	91,293
Law Library Fund			
Materials and services	8,224	33,000	24,776
Interfund transfers	6,500	6,500	
Juvenile Dependency Fund (DA)			
Personal services	10,147	12,500	2,353
Mt. Jefferson Memorial Park Operation Fund			
Personal services	37,017	38,426	1,409
Materials and services	28,567	65,981	37,414
County Fair Fund			
Personal services	112,540	116,804	4,264
Materials and services	155,672	155,718	46
Contingency		5,150	5,150
Interfund transfers	6,750	6,750	
Victims' Assistance Fund			
Personal services	86,373	91,822	5,449
Materials and services	94,637	127,753	33,116
Interfund transfers	7,855	8,470	615
Contingency		11,350	11,350
County School Fund			
Other requirements	177,658	260,000	82,342
Transient Occupancy Tax Fund			
Materials and services	113,165	168,200	55,035
Interfund transfers	141,750	141,750	
Contingency		37,000	37,000

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS & GENERAL SUB-FUNDS - CONTINUED YEAR ENDED JUNE 30, 2014

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Special Transportation Fund			
Materials and services	80,683	80,700	17
Contingency		1,270	1,270
County Fair Building Fund			
Materials and services	13,641	20,000	6,359
Capital outlay		26,050	26,050
Public Land Corner Preservation Fund			
Personal services	9,824	10,864	1,040
Materials and services	18,513	21,141	2,628
Interfund transfers	1,880	1,880	
County Projects Fund			
Materials and services	11,614	132,750	121,136
Interfund transfers	1,465	12,912	11,447
Jefferson County Business Loan Fund			
Materials and services	8,194	15,300	7,106
Other special payments	273,000	411,571	138,571
DA Grants			
Personal services	179,792	220,800	41,008
Materials and services	219,620	219,717	97
Capital outlay	26,905	28,721	1,816
Interfund transfers	44,945	53,454	8,509
COHB-Mental Health			
Personal services	727,700	785,285	57,585
Materials and services	225,882	468,175	242,293
Capital outlay		5,000	5,000
Interfund transfers	35,711	53,073	17,362
Smoke Management Fund			
Personal services	13,663	13,672	9
Materials and services	91,857	109,090	17,233
Contingency		16,000	16,000
Corrections and Drug Program Fund			
Interfund transfers	14,838	15,000	162
Commission on Children and Families Fund			
Personal services	29,860	30,021	161
Materials and services	389	198,812	198,423
County Clerk Records Fund			
Materials and services		10,000	10,000
Capital outlay		5,000	5,000
Interfund transfers	420	420	
Veterans Service Expansion Program			
Personal services	12,147	13,243	1,096
Materials and services	17,184	18,946	1,762
Mental Health Alcohol and Drug Program Fund			
Materials and services	578,814	606,191	27,377
Interfund transfers	3,600	3,600	
Mental Health Developmental Disabilities Fund			
Materials and services	534,924	603,000	68,076
Interfund transfers	3,600	3,600	

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS - CONTINUED YEAR ENDED JUNE 30, 2014

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Federal Child Care Block Grant Fund			
Materials and services	101,423	131,062	29,639
Juvenile Special Projects Fund			
Materials and services	779	27,000	26,221
Parks Development Fund			
Personal services	67,978	76,308	8,330
Materials and services	51,981	110,898	58,917
Debt service	5,731	5,731	
Economic Development Fund			
Materials and services	107,312	273,000	165,688
Interfund transfers	98,000	98,000	
COHB-Mental Health			
Personal services	68,585	74,050	5,465
Materials and services	1,718,456	1,747,458	29,002
Interfund transfers	80,510	80,510	
Other (risk reserve)		250,000	250,000
Community Corrections Fund			
Personal services	458,000	520,567	62,567
Materials and services	96,137	325,105	228,968
Interfund transfers	230,320	252,766	22,446
Contingency		120,000	120,000
Juvenile Crime Grant Fund			
Personal services	63,646	66,749	3,103
Materials and services	32,606	33,029	423
Interfund transfers	5,161	5,748	587
Geographic Information System Fund			
Personal services	72,232	86,801	14,569
Materials and services	13,516	34,609	21,093
Capital outlay	6,967	10,000	3,033
Interfund transfers	8,817	8,840	23
Conciliation - Mediation Fund			
Materials and services	11,750	86,500	74,750
County Special Litigation Fund			
Materials and services		115,800	115,800
Jail Operations Fund			
Personal services	1,515,619	1,691,825	176,206
Materials and services	573,825	667,641	93,816
Capital outlay	70,166	269,000	198,834
Interfund transfers	376,453	402,280	25,827
Contingency		160,000	160,000
Sheriff LLEGB Fund			
Personal services	43,547	44,391	844
Materials and services	15,353	24,000	8,647
Interfund transfers	420	420	
Code Enforcement Fund			
Personal services	32,331	32,741	410
Materials and services	6,757	57,500	50,743
Interfund transfers	4,058	4,080	22
Contingency		13,000	13,000

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL CAPITAL PROJECT FUNDS YEAR ENDED JUNE 30, 2014

<u>Fund</u>	<u>Expenditures</u>	<u>Final Appropriation</u>	<u>Actual (Over) Under Appropriation</u>
Capital Improvement Project Fund			
Materials and services	\$ 35,978	\$ 250,000	\$ 214,022
Capital outlay	725,643	3,266,429	2,540,786
Landfill Closure Fund			
Materials and services	56,749	207,959	151,210
SDC County Roads Fund			
Interfund transfers	601,330	721,325	119,995
SDC CRR Roads Fund			
Materials and services		96,600	96,600
SDC County Parks Fund			
Materials and services		108,300	108,300
SDC CRR Parks Fund			
Debt service	273	1,505	1,232

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL DEBT SERVICE FUNDS YEAR ENDED JUNE 30, 2014

<u>Fund</u>	<u>Expenditures</u>	<u>Final Appropriation</u>	<u>Actual (Over) Under Appropriation</u>
Jail Bond Debt Service Fund			
Debt service	\$ 1,127,100	\$ 1,127,100	\$
Transfer of Residual Funds	45,100	45,100	
J Street Bond Fund			
Debt service	604,782	1,108,000	503,218

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS

ALL ENTERPRISE FUNDS

YEAR ENDED JUNE 30, 2014

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Transfer Station Fund			
Materials and services	\$ 39,395	\$ 82,853	\$ 43,458
Interfund transfers	958	1,000	42
Contingency		306,533	306,533
RV Park Fund			
Materials and services	38,359	56,572	18,213
Debt service	2,500	2,500	
Community Development Fund			
Materials and services	172,806	180,792	7,986
Personal services	382,320	438,674	56,354
Capital outlay		12,300	12,300
Contingency		87,613	87,613
Interfund transfers	66,178	63,610	(2,568)

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2014

<u>Fund</u>	<u>Expenditures</u>	<u>Final Appropriation</u>	<u>Actual (Over) Under Appropriation</u>
Self-Insurance Fund			
Workers compensation self-insurance	\$ 125,563	\$ 188,000	\$ 62,437
Unemployment SI fund	63,026	81,600	18,574
PERS and payroll-related benefits		298,463	298,463
J Street payment	491,537	491,537	
Transfers	25,000	25,000	
Carpool Fund			
Materials and services	599,090	672,050	72,960
Capital outlay	80,813	250,000	169,187
Transfers	3,600	3,600	
Contingency		49,850	49,850
NT and Phone Services			
Personal services	106,827	106,869	42
Materials and services	37,366	42,257	4,891
Capital outlay	26,871	80,000	53,129
Contingency		15,000	15,000

JEFFERSON COUNTY, OREGON

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUND YEAR ENDED JUNE 30, 2014

	<u>Balance July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2014</u>
ASSETS				
Cash	\$ 12,343	\$ 10,711	\$	\$ 23,054
Taxes receivable	<u>1,560,323</u>	<u>16,726,345</u>	<u>16,934,720</u>	<u>1,351,948</u>
TOTAL ASSETS	<u>\$ 1,572,666</u>	<u>\$ 16,737,056</u>	<u>\$ 16,934,720</u>	<u>\$ 1,375,002</u>
LIABILITIES				
Distribution pending to other entities	<u>\$ 1,572,666</u>	<u>\$ 16,737,056</u>	<u>\$ 16,934,720</u>	<u>\$ 1,375,002</u>

JEFFERSON COUNTY, OREGON

SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF COUNTY TRUST AND AGENCY FUNDS YEAR ENDED JUNE 30, 2014

	<u>Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2014</u>
Investment trust fund				
County treasurer	<u>\$ 31,388,249</u>	<u>\$ 36,071,189</u>	<u>\$ 46,700,708</u>	<u>\$ 20,758,730</u>
Total trust funds	<u>\$ 31,388,249</u>	<u>\$ 36,071,189</u>	<u>\$ 46,700,708</u>	<u>\$ 20,758,730</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, 2014

	Beginning Cash Balance	Receipts		Disbursements	Ending Cash Balance
		Taxes and UTA Interest	Other Receipts		
Taxing district					
Cities	\$ 2,396,806	\$ 1,858,853	\$ 84,648	\$ 1,822,625	\$ 2,517,682
Mt. View Hospital	3,796	288,073	31	289,534	2,366
Fire patrol and districts	1,096,231	1,975,588	302,580	2,197,019	1,177,380
Special district	922,969	1,584,705	209,582	1,788,649	928,607
Schools					
COCC	10,259	1,028,749	112	1,030,847	8,273
Education service districts	471,532	298,564	6,408	669,679	106,825
Redmond	16,422	1,576,911	24,636	1,605,414	12,555
Culver	581,922	1,263,897	88,118	984,000	949,937
Ashwood	353,723		278,622	337,712	294,633
Black Butte	1,565,921	247,641	207,986	485,862	1,535,686
Madras	23,103,877	6,526,977	16,364,123	33,756,939	12,238,038
Sisters	37	3,647		3,656	28
Other trust funds					
Transient room tax	78,934		517,623	510,663	85,894
Tax collector	60,390		218,597	222,065	56,922
Other trust funds	659,111	286,437	710,605	989,547	666,606
Unallocated interest	66,319		117,476	6,497	177,298
Total county treasurer	<u>\$ 31,388,249</u>	<u>\$ 16,940,042</u>	<u>\$ 19,131,147</u>	<u>\$ 46,700,708</u>	<u>\$ 20,758,730</u>

JEFFERSON COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS GENERAL FUND YEAR ENDED JUNE 30, 2014

<u>Tax Year</u>	<u>Beginning Balance and 2013-14 Levy</u>	<u>Net Adjustments</u>	<u>Interest (Discount)</u>	<u>Collections</u>	<u>Uncollected June 30, 2014</u>
2013-14	\$ 5,071,673	\$ (4,668)	\$ (122,688)	\$ 4,763,084	\$ 181,233
2012-13	215,895	(463)	10,205	117,325	108,312
2011-12	125,210	(155)	11,842	66,079	70,818
2010-11	90,945	(165)	15,380	60,749	45,411
2009-10	36,426	(167)	14,031	47,528	2,762
2008-09	3,538	(209)	719	2,013	2,035
Prior	5,484	(600)	123	291	4,716
Total	<u>\$ 5,549,171</u>	<u>\$ (6,427)</u>	<u>\$ (70,388)</u>	5,057,069	<u>\$ 415,287</u>
Accrued at June 30, 2013				(99,151)	
Accrued at June 30, 2014				<u>97,594</u>	
General Fund revenue - modified accrual basis				<u>\$ 5,055,512</u>	

JEFFERSON COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS JAIL OPERATIONS FUND YEAR ENDED JUNE 30, 2014

Tax Year	Beginning Balance and 2013-14 Levy	Net Adjustments	Interest (Discount)	Collections	Uncollected June 30, 2014
2013-14	\$ 1,203,026	\$ (1,108)	\$ (29,102)	\$ 1,129,826	\$ 42,990
2012-13	51,705	(111)	2,444	28,098	25,940
2011-12	30,195	(38)	2,856	15,935	17,078
2010-11	24,313	(41)	3,755	14,833	13,194
2009-10	9,698	(45)	3,736	12,654	735
2008-09	968	(57)	197	551	557
Prior	1,443	(146)	34	80	1,251
Total	\$ 1,321,348	\$ (1,546)	\$ (16,080)	1,201,977	\$ 101,745

Accrued at June 30, 2013

(25,072)

Accrued at June 30, 2014

23,592

Jail Operations Fund revenue - modified accrual basis

\$ 1,200,497

JEFFERSON COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS JAIL BOND DEBT SERVICE FUND YEAR ENDED JUNE 30, 2014

Tax Year	Beginning Balance and 2013-14 Levy	Net Adjustments	Interest (Discount)	Collections	Uncollected June 30, 2014
2013-14	\$ 577,071	\$ (532)	\$ (13,960)	\$ 541,958	\$ 20,621
2012-13	47,395	(101)	2,240	25,756	23,778
2011-12	26,647	(33)	2,520	14,063	15,071
2010-11	22,109	(40)	3,834	15,145	10,758
2009-10	7,853	(36)	3,025	10,247	595
2008-09	780	(46)	159	444	449
Prior	1,250	(136)	28	66	1,076
Total	\$ 683,105	\$ (924)	\$ (2,154)	607,679	\$ 72,348

Accrued at June 30, 2013

(22,053)

Accrued at June 30, 2014

19,946

Jail Operations Fund revenue - modified accrual basis

\$ 605,572

JEFFERSON COUNTY, OREGON

SCHEDULE OF LONG-TERM DEBT TRANSACTIONS YEAR ENDED JUNE 30, 2014

Obligation	Balance June 30, 2013	Loan Transferred & Issued	Matured and Paid		Balance June 30, 2014
			Principal	Interest	
Refunding Jail Bonds	\$ 1,105,000	\$	\$ 1,105,000	\$	\$
Full faith and credit bonds	1,055,000		1,055,000		
Total	<u>\$ 2,160,000</u>	<u>\$ -</u>	<u>\$ 2,160,000</u>	<u>\$ -</u>	<u>\$ -</u>
Interfund loans					
Business Loan Fund to					
Fairground RV Park	\$ 10,000	\$	\$ 2,500	\$	\$ 7,500
General Fund Maint. Dept.	10,449		10,449	271	
SDC CRR Parks	32,072			273	32,072
E911 owes Capital Fund	110,627		18,822	5,875	91,805
Park Fund owes Capital Fund	15,607		4,951	780	10,656
Road Fund to SDC Road	187,519		92,820	13,905	94,699
Total	<u>\$ 366,274</u>	<u>\$ -</u>	<u>\$ 129,542</u>	<u>\$ 21,104</u>	<u>\$ 236,732</u>

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

AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS

Internal Control

We have audited the financial statements of the governmental activities, the 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, 2014, and have issued our report thereon dated November 25, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Accounting Records

We found the condition of the accounting records adequate for audit purposes.

Collateral

All cash on deposit with banks was in financial institutions enrolled in the Oregon State Treasurer's Public Treasurer's Public Funds Collateralization Program, and therefore, met the statutory requirement for adequate collateralization.

Indebtedness

The County's short-term and long-term debt was found to be within legal limitations on the amount of debt which may be incurred, liquidation of debts were within the prescribed period of time and indebtedness was in compliance with provisions of bond indentures and other agreements, including restrictions on the use of monies available to retire indebtedness.

Budgeting

We reviewed the County's procedures for preparation, adoption and execution of its budget for the year ended June 30, 2014, and the procedures for preparation and adoption of their budget for the year beginning July 1, 2014. All procedures were found to be in compliance with statutory requirements with the following exception:

For the year ended June 30, 2014, transfers out of the Community Development Fund exceeded the appropriation by \$2,568.

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

Insurance Coverage and Fidelity Bonds

Insurance coverage and fidelity bonds were reviewed and found to be in compliance with statutory requirements.

Programs Funded From Outside Sources.

All material programs funded from outside sources were reviewed and found to be in substantial compliance with appropriate laws, rules and regulations governing those programs. Reports filed with grantor agencies were agreed to the County's records, and we found the County to be in substantial compliance with program requirements. See the Single Audit Compliance section of this report.

Public Contracts and Purchasing

We reviewed the County's procedures for awarding public contracts and construction of public improvements and found them to be in compliance with statutory requirements.

Investments

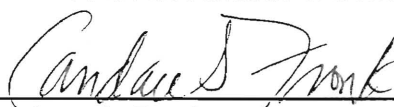
Investments were reviewed for compliance with statutory requirements and found to be in compliance.

Highway Funds

Taxes on fuel and motor vehicle use were reviewed and found to be used in compliance with constitutional and statutory requirements.

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

HARRIGAN PRICE FRONK & CO. LLP
Certified Public Accountants & Consultants

By: 
Candace S. Fronk - a partner

November 25, 2014

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**

John P. Harrigan, CPA

Wesley B. Price III, CPA

Candace S. Fronk, CPA

Kara L. Pardue, CPA

Karen C. Anderson, CPA

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, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Jefferson County, Oregon's (the County) basic financial statements and have issued our report thereon dated November 25, 2014.

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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.

HARRIGAN PRICE FRONK & CO. LLP
Certified Public Accountants & Consultants

By: 
Candace S. Fronk - a partner

November 25, 2014



**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**

John P. Harrigan, CPA

Wesley B. Price III, CPA

Candace S. Fronk, CPA

Kara L. Pardue, CPA

Karen C. Anderson, CPA

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, 2014. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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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

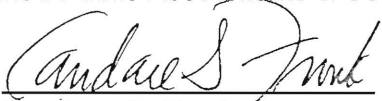
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that 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.

HARRIGAN PRICE FRONK & CO. LLP
Certified Public Accountants & Consultants

By: 
Candace S. Fronk - a partner
November 25, 2014

JEFFERSON COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2014

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
 - 93.505 – Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program
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, 2014**

There were no findings or questioned costs for the year ended June 30, 2013.

JEFFERSON COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2014

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	1,483
Family Planning Services	93.217	46,950
Affordable Care Act (ACA) Abstinence Education Program	93.235	8,870
Immunization Cooperative Agreements	93.268	1,200
Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program	93.505	137,926
Promoting Safe and Stable Families	93.556	20,826
Temporary Assistance For Needy Families	93.558	844
Prevention and Public Health Fund (ACA)	93.539	4,331
Social Services Block Grant	93.667	6,584
HIV CARE Formula Grants	93.917	2,050
Block Grants for Community Mental Health Services	93.958	27,772
Block Grants for Prevention and Treatment of Substance Abuse	93.959	106,317
Maternal and child Health Services Block Grant to the States	93.994	39,202
		478,210
Environmental Protection Agency		
Passed through Oregon Department of Human Resources		
State Public Water System Supervision	66.432	1,615
Capitalization Grants for Drinking Water State Revolving Funds	66.468	2,752
		4,367
Department of the Interior		
Payments in Lieu of Taxes		
	15.226	331,861
Distribution of Receipts to State and Local Governments		
	15.227	626
		332,487
Department of Justice		
Passed through Oregon Department of Justice		
Juvenile Accountability Incentive Grant	16.523	4,394
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	57,181
Crime Victim Assistance	16.575	29,517
	16.588	45,804
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program	16.589	308,736
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	162,526
		608,158
Department of Agriculture		
Passed through State of Oregon		
Schools and Roads - Grants to States	10.665	521,078
Schools and Roads - Grants to Counties	10.666	15,009
Passed through Oregon Department of Human Resources		
Special Supplement Food Program for Women, Infants and Children (WIC)	10.557	127,228
		663,315
Department of Transportation		
Passed through Oregon Department of Transportation		
Highway Planning and Construction	20.205	3,768
State and Community Highway Safety	20.600	3,820
		7,588
Department of Homeland Security		
Passed through Oregon State Marine Board		
Boating Safety Financial Assistance	97.012	19,141
Passed through Oregon Military Department		
Emergency Management Performance Grants	97.042	23,971
		43,112
		\$ 2,137,238

Note A - BASIS OF PRESENTATION

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