

JEFFERSON COUNTY, OREGON

**INDEPENDENT AUDITOR'S REPORT,
FINANCIAL STATEMENTS
AND
SINGLE AUDIT**

For the Year Ended June 30, 2019



**JEFFERSON COUNTY, OREGON
COUNTY OFFICIALS**

June 30, 2019

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Madras, OR 97741

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County Sheriff

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District Attorney

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Surveyor

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Assessor

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Treasurer/Finance Director

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County Offices

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JEFFERSON COUNTY, OREGON

June 30, 2019

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Board of County Commissioners
Jefferson County
Madras, Oregon

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

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 (the county), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's 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 Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks 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 the county as of June 30, 2019, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented 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 management's discussion and analysis 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 schedules of PERS proportionate share of net pension liability, PERS contributions, schedules of proportionate share of net OPEB liability and OPEB contributions, and the budgetary comparison information for the General Fund and major special revenue funds, as listed in the table of contents, 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. The 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the county's basic financial statements. The accompanying budgetary comparison schedules, the supplemental schedules as listed in the table of contents, and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulation (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying budgetary comparison schedules, the supplemental schedules as listed in the table of contents, 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the

audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information, as listed in the table of contents and the Schedule of Expenditures of Federal Awards, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Reports on Other Legal and Regulatory Requirements

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 8, 2019, on our consideration of the county's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and 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 not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the county's internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated November 8, 2019, on our consideration of the county's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



For Solutions, CPAs PC
John Day, Oregon
November 8, 2019

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

As management of Jefferson County, Oregon (the county), we offer readers of the county's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with the financial statements.

FINANCIAL HIGHLIGHTS

- ◆ Total assets of the county exceeded its liabilities by \$38,539,254 as of June 30, 2019. Of this amount, \$8,755,132 (unrestricted net position) may be used to meet the county's on-going obligations to citizens and creditors, compared to unrestricted net position of \$8,182,724 reported for June 30, 1899.
- ◆ The county's governmental funds reported a combined fund balance of \$24,327,534, an increase of \$2,364,893 from June 30, 1899. The largest part of the increase was in the General Fund. Approximately 29.4%, or \$7,149,417, is available for spending at the county's discretion (assigned and unassigned fund balances).
- ◆ County General Fund
 - The General Fund's fund balance was \$6,060,203 as of June 30, 2019, an increase of \$1,101,088.
 - Fund balance is 68.8% of the General Fund's expenditures and transfers out at year end, enough for more than 8 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 78.2% of the fund's revenue.
- ◆ Total long-term liabilities (excluding pension/OPEB liabilities) were \$13,472,449 as of June 30, 2019, compared to total long-term liabilities of \$13,560,051 as of June 30, 1899. The pension liability is \$8,057,405 as of June 30, 2019 and is expected to increase due to mandated PERS increases.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

The Statement of Activities: The statement of activities presents information showing how the net position of the county changed over the year by tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

- ◆ Governmental activities: Most of the county's basic functions are shown here, such as general government, highways and streets, public safety, economic development, health and welfare, culture and recreation, and education. These activities are financed through property taxes, intergovernmental revenues, user fees, investment earnings and other revenues.
- ◆ Business-type activities: Business-type activities are intended to recover all, or a significant portion of, their costs through user fees and charges. The business-type activities of the county include the transfer station and landfill, fairgrounds RV park, and community development.

The government-wide financial statements can be found on pages 14 through 17 of this report.

Fund Financial Statements

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

Governmental funds: The governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are reconciled to the government-wide Statements of Net Position and Statement of Activities.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

The county maintains 12 governmental funds (each with multiple sub-funds). Information is presented separately in the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Road Fund, Sheriff Fund, General Government Fund, and Community Health Fund, which are considered to be major funds. Data from the other 7 governmental funds are combined into a single, aggregated presentation. Individual fund data for each major sub-fund and each of nonmajor governmental funds and sub-funds is provided as supplemental information.

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

Proprietary Funds: The 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. The county uses enterprise funds to account for its transfer station and landfill, fairgrounds RV park, and community development. Internal service funds provide services to other funds including self-insurance, carpool, and network/telephone. Proprietary fund 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 as supplemental information.

The basic proprietary funds financial statements can be found on pages 25 through 28 of this report.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the county's own programs. The accounting used for fiduciary funds is the same as that used for proprietary funds.

The basic fiduciary funds financial statements can be found on pages 29 through 30 of this report.

Notes to Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 31 through 64 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the General Fund and major special revenue funds budget to actual statements. Required Supplementary Information can be found on pages 66 through 75 of this report.

The combining statements for major sub-funds, nonmajor governmental funds, enterprise funds and internal service funds are presented as supplemental information on pages 78 through 215 of this report.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

	Governmental Activities		Business-type Activities		Total	
	June 30, 2019	June 30, 2018	June 30, 2019	June 30, 2018	June 30, 2019	June 30, 2018
Cash and investments	\$ 25,455	\$ 23,189	\$ 2,303	\$ 2,285	\$ 27,758	\$ 25,474
Other current assets	3,075	2,623	334	137	3,409	2,760
Capital assets, net of accumulated depreciation	27,806	28,029	302	318	28,108	28,347
Total assets	<u>56,336</u>	<u>53,841</u>	<u>2,939</u>	<u>2,740</u>	<u>59,275</u>	<u>56,581</u>
Deferred outflows of resources	3,290	3,179	202	192	3,492	3,371
Total deferred outflows of resources	<u>3,290</u>	<u>3,179</u>	<u>202</u>	<u>192</u>	<u>3,492</u>	<u>3,371</u>
Current liabilities	1,164	1,025	38	28	1,202	1,053
Noncurrent liabilities	8,623	8,600	4,850	4,960	13,473	13,560
Net pension liability	7,572	7,521	486	483	8,058	8,004
Net OPEB liability	177	241	11	11	188	252
Total liabilities	<u>17,536</u>	<u>17,387</u>	<u>5,385</u>	<u>5,482</u>	<u>22,921</u>	<u>22,869</u>
Deferred inflows of resources	1,212	496	95	34	1,307	530
Total deferred inflows of resources	<u>1,212</u>	<u>496</u>	<u>95</u>	<u>34</u>	<u>1,307</u>	<u>530</u>
Net position						
Net investment in capital assets	19,262	19,543	302	318	19,564	19,861
Restricted for highways and roads	3,879	3,471	-	-	3,879	3,471
Restricted for perpetual cemetery care	129	126	-	-	129	126
Restricted for other purposes	6,212	4,912	-	-	6,212	4,912
Unrestricted	11,396	11,085	(2,641)	(2,902)	8,755	8,183
Total net position	<u>\$ 40,878</u>	<u>\$ 39,137</u>	<u>\$ (2,339)</u>	<u>\$ (2,584)</u>	<u>\$ 38,539</u>	<u>\$ 36,553</u>

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the county, assets exceeded liabilities by \$38,539,254 at June 30, 2019 and \$36,552,724 at June 30, 1899. This represents an increase in net position of \$1,986,530 compared to an increase of \$226,642 in the 2017-18 fiscal year.

Capital assets, which consist of the county's land, infrastructure, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 50.8 % of net position. The county uses these capital assets to provide services to citizens and this net position is not available for future spending. The county had \$7,728,511 debt related to its capital assets at June 30, 2019. The county's net position restricted for use in its road maintenance, cemetery care and grant programs total \$10,220,155 or about 26.5% of the net position. The remaining 22.7%, or \$8,755,132, of the county's net position may be used to meet the county's on-going obligations to citizens and creditors.

As of June 30, 2019, the 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.

The county's net position increased by \$1,986,530 during the fiscal year ended June 30, 2019, allowing for the acquisition of capital assets, repayment of long-term debt and increase in operating and capital reserves.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

Changes in Net Position
For the year ended June 30, 2019
(in thousands)

	Governmental Activities		Business-type Activities		Totals	
	June 30, 2019	June 30, 2018	June 30, 2019	June 30, 2018	June 30, 2019	June 30, 2018
Revenues						
Program revenues						
Charges for services	\$ 3,149	\$ 2,236	\$ 1,339	\$ 1,346	\$ 4,488	\$ 3,582
Operating grants and contributions	13,117	12,494	-	1	13,117	12,495
Capital grants and contributions	-	13	-	-	-	13
General revenues						
Property taxes	8,154	7,742	-	-	8,154	7,742
Payment in lieu of taxes	933	900	-	-	933	900
Other state and local sources	155	192	-	-	155	192
Interest on investments	943	172	47	26	990	198
Other	2,279	1,115	126	21	2,405	1,136
Total revenues	<u>28,730</u>	<u>24,864</u>	<u>1,512</u>	<u>1,394</u>	<u>30,242</u>	<u>26,258</u>
Expenses						
General government	7,010	6,736	-	-	7,010	6,736
Highways and streets	2,755	2,222	-	-	2,755	2,222
Public safety	9,951	8,711	-	-	9,951	8,711
Economic development	173	88	-	-	173	88
Health and welfare	6,087	6,144	-	-	6,087	6,144
Culture and recreation	588	632	-	-	588	632
Education	125	113	-	-	125	113
Debt service	300	299	-	-	300	299
Solid waste	-	-	126	55	126	55
RV park	-	-	64	39	64	39
Community development	-	-	982	992	982	992
Code enforcement	-	-	95	-	95	-
Total expenses	<u>26,989</u>	<u>24,945</u>	<u>1,267</u>	<u>1,086</u>	<u>28,256</u>	<u>26,031</u>
Change in net position	1,741	(81)	245	308	1,986	227
Beginning net position	<u>39,137</u>	<u>39,218</u>	<u>(2,584)</u>	<u>(2,892)</u>	<u>36,553</u>	<u>36,326</u>
Ending net position	<u>\$ 40,878</u>	<u>\$ 39,137</u>	<u>\$ (2,339)</u>	<u>\$ (2,584)</u>	<u>\$ 38,539</u>	<u>\$ 36,553</u>

Governmental Activities

During the current fiscal year, the county's net position increased by \$1,741,812, representing an increase of 4.45 % from the prior year. Key elements of the change in the county's net position for the year ended June 30, 2019 are as follows:

- ◆ The net position of governmental activities increased by \$1,741,812. This is due to changes across many departments, however primarily attributed to overall increase in total revenues. Specifically, the increase in interest on investments and operating grants over prior year.
- ◆ Additional PERS expense of \$616,965 because of recognizing the county's proportionate share of the overall PERS net pension liability as required by GASB 68.

Business-type Activities

During the current fiscal year, the county's net position increased by \$244,718. Key elements of the change in the county's net position for the year ended June 30, 2019 are as follows:

- ◆ The net position of business-type activities increased by \$244,718. This is due in large part to increases in interest on investments and other income.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

- ◆ Additional PERS expense of \$53,538 as a result of recognizing the county's proportionate share of the overall PERS net pension liability as required by GASB 68.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

Governmental Funds

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

At June 30, 2019, the county's governmental funds reported combined ending fund balances of \$24,327,534, an increase of \$2,364,893 in comparison with the prior year. Of this \$24,327,534, \$6,060,203 (24.9 %) constitutes unassigned ending fund balance, which is available for spending at the county's discretion. Of the remaining fund balance, \$1,089,214 is assigned, \$6,247,930 is committed, \$10,220,155 is restricted, and \$710,032 is nonspendable.

General Fund: The General Fund is the primary operating fund of the county. As of June 30, 2019, unassigned fund balance was \$6,060,203. As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. The fund balance represents approximately 68.8 % of total General Fund expenditures.

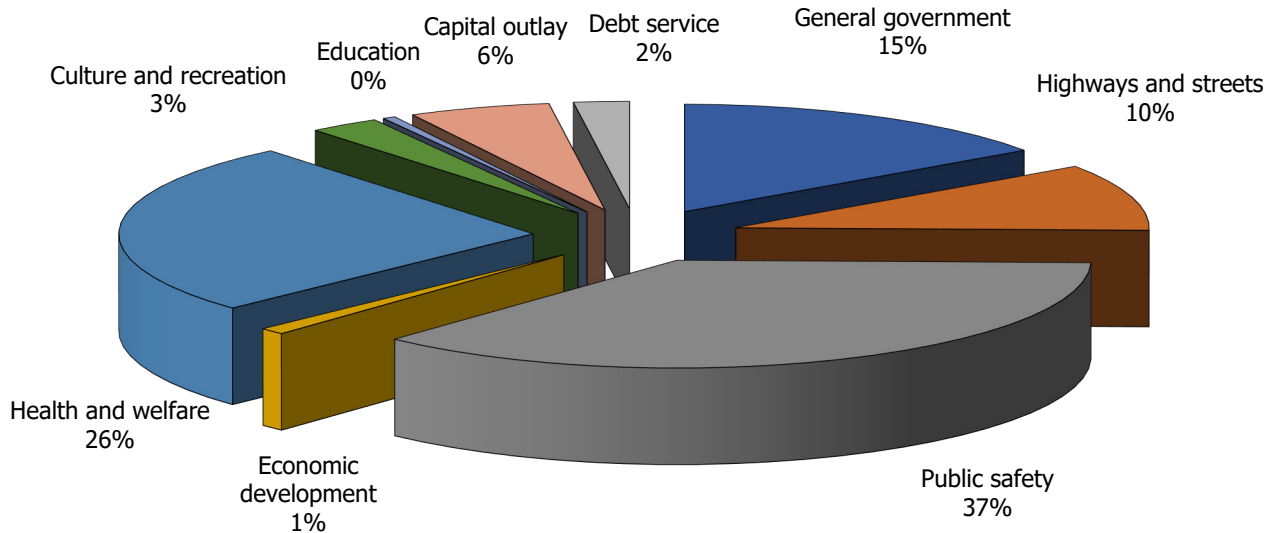
The fund balance increased by \$1,101,088 during the current fiscal year. This increase was primarily a result of increase in tax revenue collections from prior year and decrease in various general fund program expenses such as clerk, juvenile community justice, and finance to result in an overall fund balance increase.

Road Fund: The fund balance increased by \$437,385 during the year. This increase was primarily a result of higher investment interest and an increase in inventory.

Sheriff Fund: The fund balance decreased by \$156,253 during the year. This decrease was a combination of many sheriff programs, however primarily a result of an increase spending in the amount of \$408,117 within the Jail operations over last year expenditures.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ended June 30, 2019

Expenditures by Function - Governmental Funds



General Government Fund: The fund balance increased by \$20,363 during the year. This increase was primarily a result of an increase in investment interest.

Public Health Fund: The fund balance decreased by \$31,058 during the year. This decrease was primarily a result increased spending in the public health grants funds over prior year.

Nonmajor governmental funds had an increase in fund balance of \$993,368 for the year ended June 30, 2019.

Proprietary Funds

The information presented in the proprietary funds statement is similar to that in the government-wide financial statements, but provides greater detail. The ending balance of total enterprise fund net position amounts to a negative \$2,339,223. The negative balance is the result of the \$4,849,541 landfill post-closure cost liability.

Community Development Fund: The net position of this fund increased \$13,108 due to increase in investment income.

Solid Waste Fund: The net position of this fund increased \$212,357 due partly to a decrease in post-closure cost of \$110,216. The remaining increase is the result of note receivable of \$200,000 made to the Madras Aquatic Center.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

Nonmajor enterprise funds net position increased \$19,253 for the year ended June 30, 2019.

GENERAL FUND BUDGETARY HIGHLIGHTS

The board of commissioners approved various changes to the adopted budget for the fiscal year ended June 30, 2019. General Fund revenues were \$872,899 more than budgeted amounts and expenditures were \$731,906 under budget. The most significant differences were: property taxes, \$598,367 more than budget, intergovernmental revenues, \$138,873 more than budget, sheriff expenditures, \$72,896 less than budget, and non-departmental expenditures, \$241,854 less than budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The county's investment in capital assets includes land, buildings and improvements, infrastructure (including roads and bridges), vehicles and equipment, and construction in progress. As of June 30, 2019, the county had invested \$27,805,549 in capital assets, net of accumulated depreciation.

During the year, the county's investment in capital assets decreased by \$239,071 net of current year depreciation. Additions to capital assets included purchase of public works equipment and county vehicles. Current year depreciation totaled \$1,256,209 allocated to various departments.

Additional information on the county's capital assets can be found in note 4 on pages 45 and 46 of this report.

Long-term Debt

As of June 30, 2019 the county had \$7,475,000 in outstanding bonded debt, all related to the construction of the new courthouse. Other long-term liabilities include ODOT loan, unamortized bond premium, compensated absences, the landfill postclosure cost liability, and net pension liability.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Total budgeted appropriations for the 2019-20 budget are \$57,665,544 compared to \$49,831,894 for 2018-19.

- ◆ The cost of fringe benefits, primarily PERS retirement costs will continue to have an impact on the county's budget. PERS employer contribution rates, effective July 1, 2019, significantly increased to 21.97% on Tier1/2, 12.20% General OPSRP, and 16.83% on OPSRP Police. The county also established an actual unfunded actuarial rate ("AUAL") of 11.85% per FTE position to fund side account contributions to assist with offsetting future increases. Side account contributions is a priority in 2019-2020 to potentially qualify for the Employer Incentive Fund (EIF) that the State of Oregon is administering. The county plans to apply for such matching funds in December 2019.
- ◆ The county's total budget adopted for Fiscal Year 2020 is \$57,665,544, an increase of 12.6% from the Fiscal Year 2019 budget. This is primarily attributed to the appropriation of construction

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

costs with the Public Health and Wellness campus project anticipated to begin construction in spring 2020.

- ◆ The county's Assessed Valuation of Taxable Property increased from Fiscal Year 2019 to Fiscal Year 2020 nearly 5.1%, to \$1,860,620,789. This was primarily attributed to the increase in value of real property.
- ◆ In May 2019, voters approved a three-year local option levy of \$1.39 per \$1,000 of assessed value that will provide funds to continue current service levels at the jail through fiscal year 2021-2022. This is an increase from \$1.24 per \$1,000 that was previously approved.

REQUESTS FOR INFORMATION

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the county's finances and to demonstrate the county's accountability. Questions concerning any of the information provided in this report or requests for additional information can be obtained by calling the county's business office at (541) 325-0435 or by sending a written request to: Jefferson County Treasurer, 66 SE D Street, Madras, OR 97741.

BASIC FINANCIAL STATEMENTS

JEFFERSON COUNTY, OREGON
STATEMENT OF NET POSITION
June 30, 2019
(With Comparative Totals for 2018)

	Governmental Activities	Business-type Activities	Total June 30, 2019	Total June 30, 2018
ASSETS				
Cash and investments	\$ 25,455,470	\$ 2,303,117	\$ 27,758,587	\$ 25,474,655
Receivables				
Property taxes	446,724	-	446,724	376,801
Other	1,427,581	67,252	1,494,833	1,244,393
Notes and loans receivable	528,358	200,000	728,358	543,707
Internal balances	(66,438)	66,438	-	-
Inventory	739,017	-	739,017	594,277
Capital assets, not subject to depreciation				
Construction in progress	362,755	-	362,755	5,537
Land	1,587,453	-	1,587,453	1,587,453
Capital assets, net of accumulated depreciation				
Infrastructure	3,360,405	-	3,360,405	3,360,405
Buildings	32,679,290	610,179	33,289,469	33,289,469
Equipment	7,969,883	83,691	8,053,574	7,693,389
Accumulated depreciation	(18,154,237)	(391,650)	(18,545,887)	(17,589,413)
Total capital assets	27,805,549	302,220	28,107,769	28,346,840
Total assets	56,336,261	2,939,027	59,275,288	56,580,673
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	3,261,467	200,325	3,461,792	3,352,322
Deferred outflows related to OPEB	28,453	1,672	30,125	18,884
Total deferred outflows of resources	3,289,920	201,997	3,491,917	3,371,206
LIABILITIES				
Current liabilities				
Accounts payable	940,916	38,322	979,238	860,320
Accrued interest payable	26,775	-	26,775	27,187
Current portion of long-term debt	196,910	-	196,910	165,000
Noncurrent liabilities				
Accrued compensated absences	302,791	-	302,791	306,451
Landfill post-closure costs	-	4,849,541	4,849,541	4,959,757
Unamortized bond premium	788,516	-	788,516	818,843
Long-term debt	7,531,601	-	7,531,601	7,475,000
Net pension liability	7,571,768	485,637	8,057,405	8,003,825
Net OPEB liability	176,523	11,355	187,878	252,790
Total liabilities	17,535,800	5,384,855	22,920,655	22,869,173
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	1,134,537	90,987	1,225,524	501,216
Deferred inflows related to OPEB	77,367	4,405	81,772	28,766
Total deferred inflows of resources	1,211,904	95,392	1,307,296	529,982

(Continued on next page)

JEFFERSON COUNTY, OREGON
STATEMENT OF NET POSITION
June 30, 2019
(With Comparative Totals for 2018)

	Governmental Activities	Business-type Activities	Total June 30, 2019	Total June 30, 2018
NET POSITION				
Net investment in capital assets	\$ 19,261,747	\$ 302,220	\$ 19,563,967	\$ 19,860,810
Restricted for:				
Highways and streets	3,878,699	-	3,878,699	3,471,316
Perpetual cemetery care	129,249	-	129,249	126,009
Other purposes	6,212,207	-	6,212,207	4,911,835
Unrestricted	11,396,575	(2,641,443)	8,755,132	8,182,754
Total net position	<u>\$ 40,878,477</u>	<u>\$ (2,339,223)</u>	<u>\$ 38,539,254</u>	<u>\$ 36,552,724</u>

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

JEFFERSON COUNTY, OREGON
STATEMENT OF ACTIVITIES
For the Year Ended
June 30, 2019
(With Comparative Totals for 2018)

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Governmental activities			
General government	\$ 7,010,884	\$ 1,327,081	\$ 1,420,398
Highways and streets	2,755,418	221,744	3,052,848
Public safety	9,950,553	1,151,415	3,135,350
Economic development	172,675	-	166,067
Health and welfare	6,086,702	244,300	5,136,356
Culture and recreation	588,025	203,324	73,165
Education	125,130	-	124,777
Interest on long-term debt	299,659	1,307	7,873
Total governmental activities	<u>26,989,046</u>	<u>3,149,171</u>	<u>13,116,834</u>
Business-type activities			
Community development	982,339	984,452	-
Solid Waste	126,283	165,204	-
RV park	63,667	128,667	-
Code enforcement	95,348	60,951	-
Total business-type activities	<u>1,267,637</u>	<u>1,339,274</u>	<u>0</u>
Total government	<u>\$ 28,256,683</u>	<u>\$ 4,488,445</u>	<u>\$ 13,116,834</u>

General revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Payment in lieu of taxes

Other intergovernmental revenue

Unrestricted investment earnings

Miscellaneous

Transfers

Total general revenues and transfers

Sale of capital assets

Total general revenues and special items

Changes in net position

Net position - beginning

Net position - ending

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

Net (Expense) Revenue
and changes in Net Position

Governmental Activities	Business-type Activities	June 30, 2019	June 30, 2018
\$ (4,263,405)	\$ -	\$ (4,263,405)	\$ (5,019,875)
519,174	-	519,174	1,159,257
(5,663,788)	-	(5,663,788)	(4,671,109)
(6,608)	-	(6,608)	77,515
(706,046)	-	(706,046)	(1,138,773)
(311,536)	-	(311,536)	(318,624)
(353)	-	(353)	(191)
(290,479)	-	(290,479)	(290,709)
<u>(10,723,041)</u>	<u>0</u>	<u>(10,723,041)</u>	<u>(10,202,509)</u>
-	2,113	2,113	125,016
-	38,921	38,921	135,885
-	65,000	65,000	(364)
-	(34,397)	(34,397)	(924)
<u>0</u>	<u>71,637</u>	<u>71,637</u>	<u>259,613</u>
<u>(10,723,041)</u>	<u>71,637</u>	<u>(10,651,404)</u>	<u>(9,942,896)</u>
6,161,372	-	6,161,372	5,881,717
1,992,901	-	1,992,901	1,860,668
933,084	-	933,084	900,150
155,333	-	155,333	191,917
942,950	46,812	989,762	198,042
2,249,071	156,411	2,405,482	1,180,904
30,142	(30,142)	-	-
<u>12,464,853</u>	<u>173,081</u>	<u>12,637,934</u>	<u>10,213,398</u>
-	-	-	(43,860)
<u>12,464,853</u>	<u>173,081</u>	<u>12,637,934</u>	<u>10,169,538</u>
1,741,812	244,718	1,986,530	226,642
<u>39,136,665</u>	<u>(2,583,941)</u>	<u>36,552,724</u>	<u>36,326,082</u>
<u>\$ 40,878,477</u>	<u>\$ (2,339,223)</u>	<u>\$ 38,539,254</u>	<u>\$ 36,552,724</u>

JEFFERSON COUNTY, OREGON
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2019
(With Comparative Totals for 2018)

	General Fund	Road Fund	Sheriff Fund	General Government Fund
ASSETS				
Cash and investments	\$ 5,968,572	\$ 4,372,555	\$ 2,981,242	\$ 4,798,269
Receivables				
Taxes	337,596	-	109,129	-
Notes	-	253,511	-	304,152
Other	222,804	93,630	162,384	84,642
Due from other funds	-	-	-	178,085
Inventory	-	710,032	-	-
Total assets	<u>\$ 6,528,972</u>	<u>\$ 5,429,728</u>	<u>\$ 3,252,755</u>	<u>\$ 5,365,148</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 185,249	\$ 273,851	\$ 57,741	\$ 17,834
Due to other funds	-	-	-	173,970
Total liabilities	<u>185,249</u>	<u>273,851</u>	<u>57,741</u>	<u>191,804</u>
Deferred inflows of resources				
Unavailable property tax revenue	283,520	-	92,086	-
Unavailable notes receivable	-	253,511	-	304,152
Total deferred inflows of resources	<u>283,520</u>	<u>253,511</u>	<u>92,086</u>	<u>304,152</u>
Fund balance				
Nonspendable	-	710,032	-	-
Retricted	-	3,878,699	483,700	905,229
Committed	-	-	1,843,649	3,963,963
Assigned	-	313,635	775,579	-
Unassigned	6,060,203	-	-	-
Total fund balance	<u>6,060,203</u>	<u>4,902,366</u>	<u>3,102,928</u>	<u>4,869,192</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 6,528,972</u>	<u>\$ 5,429,728</u>	<u>\$ 3,252,755</u>	<u>\$ 5,365,148</u>

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

Public Health Fund	Other Governmental Funds	Totals	
		June 30, 2019	June 30, 2018
\$ 1,335,704	\$ 3,647,687	\$ 23,104,029	\$ 21,057,070
-	-	446,725	376,801
13,993	-	571,656	481,134
317,911	526,687	1,408,058	1,179,400
-	-	178,085	12,365
-	-	710,032	559,040
<u>\$ 1,667,608</u>	<u>\$ 4,174,374</u>	<u>\$ 26,418,585</u>	<u>\$ 23,665,810</u>
\$ 253,334	\$ 111,257	\$ 899,266	\$ 809,118
-	70,553	244,523	99,468
<u>253,334</u>	<u>181,810</u>	<u>1,143,789</u>	<u>908,586</u>
-	-	375,606	313,449
13,993	-	571,656	481,134
<u>13,993</u>	<u>0</u>	<u>947,262</u>	<u>794,583</u>
-	-	710,032	559,040
1,400,281	3,552,246	10,220,155	8,509,160
-	440,318	6,247,930	6,848,447
-	-	1,089,214	1,086,879
-	-	6,060,203	4,959,115
<u>1,400,281</u>	<u>3,992,564</u>	<u>24,327,534</u>	<u>21,962,641</u>
<u>\$ 1,667,608</u>	<u>\$ 4,174,374</u>	<u>\$ 26,418,585</u>	<u>\$ 23,665,810</u>

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JEFFERSON COUNTY, OREGON
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO STATEMENT OF NET POSITION**
June 30, 2019

Total Fund Balances		\$ 24,327,534
Capital assets are not financial resources and therefore are not reported in the governmental funds:		
Cost	\$ 45,959,786	
Accumulated depreciation	<u>(18,154,237)</u>	27,805,549
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 the governmental activities in the statement of net position.		
		2,358,298
Certain other assets are not available to pay for current-period expenditures, and, therefore, are deferred in the funds:		
Notes receivable		528,358
Property taxes earned but unavailable		375,606
Net pension/OPEB liability is not due and payable in the current period, therefore it is not recorded in the governmental funds.		
		(7,748,291)
Deferred outflows of resources related to pensions/OPEB is not due and payable in the current period, therefore it is not recorded in the governmental funds.		
		3,289,920
Deferred inflows of resources related to pensions/OPEB is not current financial resources, therefore it is not recorded in the governmental funds.		
		(1,211,904)
Certain liabilities are not accrued until due in the governmental funds:		
Accrued interest on long-term debt		(26,775)
Accrued compensated absences		(302,791)
Unamortized bond premium		(788,516)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
		<u>(7,728,511)</u>
Total Net Position		<u><u>\$ 40,878,477</u></u>

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

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

For the Year Ended
June 30, 2019
(With Comparative Totals for 2018)

	General Fund	Road Fund	Sheriff Fund	General Government Fund
Revenues				
Taxes	\$ 6,997,094	\$ 50,000	\$ 1,976,213	\$ 400,039
Licenses and permits	32,639	39,509	16,836	74,959
Intergovernmental revenues	1,198,593	2,690,826	1,016,279	278,925
Charges for services	281,250	-	255,107	67,802
Fines and forfeitures	12,522	142,110	34,515	-
Interest earned	319,240	139,899	133,808	220,617
Miscellaneous revenues	105,584	459,547	173,205	273,164
Total revenues	<u>8,946,922</u>	<u>3,521,891</u>	<u>3,605,963</u>	<u>1,315,506</u>
Expenditures				
Current				
General government	3,131,882	-	-	53,267
Highways and streets	-	2,946,267	-	-
Public safety	3,415,993	-	3,980,896	-
Economic development	-	-	-	428,237
Health and welfare	512,151	-	-	-
Culture and recreation	36,118	-	-	-
Education	-	-	-	125,129
Capital outlay	-	-	-	34,529
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>7,096,144</u>	<u>2,946,267</u>	<u>3,980,896</u>	<u>641,162</u>
Excess of revenues over (under) expenditures	<u>1,850,778</u>	<u>575,624</u>	<u>(374,933)</u>	<u>674,344</u>
Other financing sources (uses)				
Transfers in	967,540	152,500	778,096	215,509
Transfers out	<u>(1,717,230)</u>	<u>(290,739)</u>	<u>(559,416)</u>	<u>(869,490)</u>
Total other financing sources (uses)	<u>(749,690)</u>	<u>(138,239)</u>	<u>218,680</u>	<u>(653,981)</u>
Net change in fund balance	1,101,088	437,385	(156,253)	20,363
Available fund balance, July 1	<u>4,959,115</u>	<u>4,464,981</u>	<u>3,259,181</u>	<u>4,848,829</u>
Available fund balance, June 30 - by category				
Nonspendable	-	710,032	-	-
Retricted	-	3,878,699	483,700	905,229
Committed	-	-	1,843,649	3,963,963
Assigned	-	313,635	775,579	-
Unassigned	6,060,203	-	-	-
Available fund balance, June 30 - total	<u>\$ 6,060,203</u>	<u>\$ 4,902,366</u>	<u>\$ 3,102,928</u>	<u>\$ 4,869,192</u>

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

Public Health Fund	Other Governmental Funds	Totals	
		June 30, 2019	June 30, 2018
\$ -	\$ 1,307	\$ 9,424,653	\$ 8,982,560
-	6,304	170,247	229,215
4,961,526	2,433,910	12,580,059	12,019,758
15,184	345,614	964,957	1,005,699
-	-	189,147	214,041
55,626	61,102	930,292	180,592
39,961	376,440	1,427,901	1,153,037
<u>5,072,297</u>	<u>3,224,677</u>	<u>25,687,256</u>	<u>23,784,902</u>
-	449,475	3,634,624	3,500,424
-	-	2,946,267	2,299,627
-	1,640,133	9,037,022	8,351,650
-	-	428,237	228,179
4,933,413	-	5,445,564	5,980,183
-	530,675	566,793	629,630
-	-	125,129	112,507
-	385,694	420,223	1,264,220
-	165,000	165,000	165,000
-	326,238	326,238	330,256
<u>4,933,413</u>	<u>3,497,215</u>	<u>23,095,097</u>	<u>22,861,676</u>
<u>138,884</u>	<u>(272,538)</u>	<u>2,592,159</u>	<u>923,226</u>
169,304	1,542,100	3,825,049	5,813,504
(339,246)	(276,194)	(4,052,315)	(6,004,057)
<u>(169,942)</u>	<u>1,265,906</u>	<u>(227,266)</u>	<u>(190,553)</u>
(31,058)	993,368	2,364,893	732,673
<u>1,431,339</u>	<u>2,999,196</u>	<u>21,962,641</u>	<u>21,229,968</u>
-	-	710,032	559,040
1,400,281	3,552,246	10,220,155	8,509,160
-	440,318	6,247,930	6,848,447
-	-	1,089,214	1,086,879
-	-	6,060,203	4,959,115
<u>\$ 1,400,281</u>	<u>\$ 3,992,564</u>	<u>\$ 24,327,534</u>	<u>\$ 21,962,641</u>

JEFFERSON COUNTY, OREGON
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE
 STATEMENT OF ACTIVITIES**

For the Year Ended
 June 30, 2019

Net Change in Fund Balance		\$ 2,364,893
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeds capital purchases.		
Expenditures for capital assets, net of disposals	\$ 836,593	
Less current year depreciation	<u>(1,193,002)</u>	(356,409)
Change in net position for internal services funds reported separately.		225,774
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.		(162,988)
Changes in net pension liability, the related changes in deferred outflows and deferred inflows of resources are not recognized as expenses in the governmental funds.		(591,016)
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.		
Accrued compensated absences		3,661
Accrued interest		412
Amortization of bond premium		30,328
Payments on long-term debt are expensed in the governmental statements, but are reductions to long-term debt on the government-wide statements.		165,000
Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the Statement of Activities property taxes are recognized as revenue when levied.		62,157
Change in Net Position		<u><u>\$ 1,741,812</u></u>

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

JEFFERSON COUNTY, OREGON
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2019
(With Comparative Totals for 2018)

	Community Development Fund	Solid Waste Fund	Other Enterprise Funds	Totals June 30, 2019	June 30, 2018	Governmental Activities- Internal Service Funds
ASSETS						
Current assets						
Cash and investments	\$ 1,303,043	\$ 765,340	\$ 234,734	\$ 2,303,117	\$ 2,285,435	\$ 2,351,441
Receivables						
Other	3,106	53,653	10,493	67,252	49,201	19,521
Inventory	-	-	-	-	-	28,985
Total current assets	1,306,149	818,993	245,227	2,370,369	2,334,636	2,399,947
Noncurrent assets						
Capital assets, net of accumulated depreciation						
Buildings	-	247,662	51,688	299,350	314,568	-
Equipment and improvements	2,870	-	-	2,870	3,690	703,927
Total capital assets	2,870	247,662	51,688	302,220	318,258	703,927
Note receivable	-	200,000	-	200,000	-	-
Due from other funds	-	66,438	-	66,438	87,103	-
Total assets	1,309,019	1,333,093	296,915	2,939,027	2,739,997	3,103,874
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows related to pensions/OPEB						
	201,997	-	-	201,997	192,358	-
Total deferred outflows of resources	201,997	0	0	201,997	192,358	0
LIABILITIES						
Accounts payable	28,270	4,134	5,918	38,322	28,055	41,649
Noncurrent liabilities						
Landfill post-closure costs	-	4,849,541	-	4,849,541	4,959,757	-
Net pension liability	485,637	-	-	485,637	483,277	-
Net OPEB liability	11,355	-	-	11,355	11,355	-
Total liabilities	525,262	4,853,675	5,918	5,384,855	5,482,444	41,649
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to pensions/OPEB						
	95,392	-	-	95,392	33,852	-
Total deferred inflows of resources	95,392	0	0	95,392	33,852	0
NET POSITION						
Net investment in capital assets	2,870	247,662	51,688	302,220	334,295	703,927
Unrestricted	887,492	(3,768,244)	239,309	(2,641,443)	(2,918,236)	2,358,298
Total net position	\$ 890,362	\$ (3,520,582)	\$ 290,997	\$ (2,339,223)	\$ (2,583,941)	\$ 3,062,225

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

JEFFERSON COUNTY, OREGON
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended
June 30, 2019
(With Comparative Totals for 2018)

	Community Development Fund	Solid Waste Fund	Other Enterprise Funds	Totals June 30, 2019	June 30, 2018	Governmental Activities- Internal Service Funds
Operating revenues						
Charges for services	\$ 984,452	\$ 165,204	\$ 189,618	\$ 1,339,274	\$ 1,305,777	\$ 788,428
Total operating revenues	984,452	165,204	189,618	1,339,274	1,305,777	788,428
Operating expenses						
Personnel services	764,507	-	57,249	821,756	813,239	1,237,978
Materials and services	217,012	115,176	97,655	429,843	307,634	653,361
Depreciation	820	11,107	4,111	16,038	16,038	47,167
Total operating expenses	982,339	126,283	159,015	1,267,637	1,136,911	1,938,506
Operating income (loss)	2,113	38,921	30,603	71,637	168,866	(1,150,078)
Nonoperating revenues (expenses)						
Investment earnings	24,764	18,057	3,991	46,812	26,403	35,773
Change in post-closure costs	-	110,216	-	110,216	50,097	-
Other revenues	634	45,163	398	46,195	49,350	1,088,018
Total nonoperating revenues (expenses)	25,398	173,436	4,389	203,223	125,850	1,123,791
Income (loss) before contributions and transfers	27,511	212,357	34,992	274,860	294,716	(26,287)
Transfers in	139,100	-	-	139,100	130,915	258,921
Transfers out	(153,503)	-	(10,392)	(163,895)	(116,806)	(6,860)
Transfers of capital assets	-	-	(5,347)	(5,347)	(1,000)	-
Change in net position	13,108	212,357	19,253	244,718	307,825	225,774
Total net position, July 1	877,254	(3,732,939)	271,744	(2,583,941)	(2,891,766)	2,836,451
Total net position, June 30	\$ 890,362	\$ (3,520,582)	\$ 290,997	\$ (2,339,223)	\$ (2,583,941)	\$ 3,062,225

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

JEFFERSON COUNTY, OREGON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended
June 30, 2019
(With Comparative Totals for 2018)

	Community Development Fund	Solid Waste Fund	Other Enterprise Funds	Totals June 30, 2019	Totals June 30, 2018	Governmental Activities- Internal Service Funds
Cash flows from operating activities						
Receipts from customers	\$ 989,233	\$ 149,477	\$ 182,513	\$ 1,321,223	\$ 1,320,954	\$ -
Receipts from interfund services provided	-	-	-	-	-	784,699
Payments to employees	(710,246)	-	(57,249)	(767,495)	(713,923)	(94,471)
Payments to suppliers	(198,212)	(320,344)	(101,020)	(619,576)	(345,479)	(1,772,113)
Net cash provided (used) by operating activities	<u>80,775</u>	<u>(170,867)</u>	<u>24,244</u>	<u>(65,848)</u>	<u>261,552</u>	<u>(1,081,885)</u>
Cash flows from non-capital financing activities						
Principal received on long-term receivable	-	20,665	-	20,665	19,967	105,871
Transfer to/from other funds	(14,403)	-	(10,392)	(24,795)	14,109	252,061
Net cash provided (used) by non-capital financing activities	<u>(14,403)</u>	<u>20,665</u>	<u>(10,392)</u>	<u>(4,130)</u>	<u>34,076</u>	<u>357,932</u>
Cash flows from capital and related financing activities						
Purchase of capital assets	-	-	(5,347)	(5,347)	(1,000)	(180,544)
Net cash used by capital and related financing activities	<u>0</u>	<u>0</u>	<u>(5,347)</u>	<u>(5,347)</u>	<u>(1,000)</u>	<u>(180,544)</u>
Cash flows from investing activities						
Interest earned and other	25,398	63,220	4,389	93,007	75,753	63,933
PERS adjustment for side account	-	-	-	-	-	1,059,858
Net cash provided by investing activities	<u>25,398</u>	<u>63,220</u>	<u>4,389</u>	<u>93,007</u>	<u>75,753</u>	<u>1,123,791</u>
Net increase in cash and cash equivalents	91,770	(86,982)	12,894	17,682	370,381	219,294
Cash and cash equivalents, beginning	<u>1,211,273</u>	<u>852,322</u>	<u>221,840</u>	<u>2,285,435</u>	<u>1,915,054</u>	<u>2,132,147</u>
Cash and cash equivalents, ending	<u>\$ 1,303,043</u>	<u>\$ 765,340</u>	<u>\$ 234,734</u>	<u>\$ 2,303,117</u>	<u>\$ 2,285,435</u>	<u>\$ 2,351,441</u>

(Continued on next page)

JEFFERSON COUNTY, OREGON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended
June 30, 2019
(With Comparative Totals for 2018)

	Community Development Fund	Solid Waste Fund	Other Enterprise Funds	Totals June 30, 2019	Totals June 30, 2018	Governmental Activities- Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by operating activities						
Operating income (loss)	\$ 2,113	\$ 38,921	\$ 30,603	\$ 71,637	\$ 168,866	\$ (1,150,078)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	820	11,107	4,111	16,038	16,038	47,167
Change in accounts receivable	4,781	(15,727)	(7,105)	(18,051)	15,177	(3,729)
Change in inventory	-	-	-	-	-	6,252
Change in notes receivable	-	(200,000)	-	(200,000)	-	-
Change in accounts payable	18,800	(5,168)	(3,365)	10,267	7,708	18,503
Change in net pension liability	2,360	-	-	2,360	(113,083)	-
Change in deferred inflow	61,540	-	-	61,540	19,314	-
Change in deferred outflow	(9,639)	-	-	(9,639)	147,532	-
Total adjustments	78,662	(209,788)	(6,359)	(137,485)	92,686	68,193
Net cash provided (used) by operating activities	<u>\$ 80,775</u>	<u>\$ (170,867)</u>	<u>\$ 24,244</u>	<u>\$ (65,848)</u>	<u>\$ 261,552</u>	<u>\$ (1,081,885)</u>

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

JEFFERSON COUNTY, OREGON
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

June 30, 2019
(With Comparative Totals for 2018)

	Agency Fund	Treasurer's Investment Trust Fund	Total June 30, 2019	Total June 30, 2018
ASSETS				
Cash and cash equivalents	\$ -	\$ 12,541,580	\$ 12,541,580	\$ 11,921,753
Property taxes receivable	1,105,586	-	1,105,586	924,460
Total assets	<u>1,105,586</u>	<u>12,541,580</u>	<u>13,647,166</u>	<u>12,846,213</u>
LIABILITIES				
Distributions pending to other entities	1,105,586	-	1,105,586	924,460
Total liabilities	<u>1,105,586</u>	<u>0</u>	<u>1,105,586</u>	<u>924,460</u>
NET POSITION				
Reserved for external investment pool participants	-	12,541,580	12,541,580	11,921,753
Total net position	<u>\$ 0</u>	<u>\$ 12,541,580</u>	<u>\$ 12,541,580</u>	<u>\$ 11,921,753</u>

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

JEFFERSON COUNTY, OREGON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
TREASURER'S INVESTMENT TRUST FUND

For the Year Ended
 June 30, 2019
 (With Comparative Totals for 2018)

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
ADDITIONS		
Taxes	\$ 20,177,930	\$ 19,179,687
Other receipts	<u>3,787,489</u>	<u>3,645,939</u>
Total additions	<u>23,965,419</u>	<u>22,825,626</u>
DEDUCTIONS		
Distributions	<u>23,345,592</u>	<u>21,538,691</u>
Total deductions	<u>23,345,592</u>	<u>21,538,691</u>
Net change in net position	619,827	1,286,935
NET POSITION - beginning	<u>11,921,753</u>	<u>10,634,818</u>
NET POSITION - ending	<u><u>\$ 12,541,580</u></u>	<u><u>\$ 11,921,753</u></u>

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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

Government-wide Financial Statements

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

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

Fund Financial Statements

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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

The county reports the following major governmental funds:

General Fund - 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 Fund - Under ORS 368.705 this fund is required to be a separate fund dedicated to road improvements. The county road fund must be used in establishing, laying out, opening, surveying, altering, improving, constructing, maintaining and repairing county roads and bridges on county roads. The Road Fund includes the following budgeted funds.

- 202 Road Fund
- 203 Federal, State, and County Road Construction Fund
- 204 Road Equipment Fund
- 212 Footpaths and Bicycle Trail Fund
- 313 SDC County Roads Fund
- 314 SDC CRR Roads Fund

Sheriff Fund – This fund reflects the resources associated with providing law enforcement services within the county. The largest budgeted fund within the Sheriff Fund is Jail Operations Fund whose income is derived from an operating tax levy. The Sheriff Fund includes the following budgeted funds.

- 209 Animal Control Fund
- 210 E-911 Fund
- 265 Jail Operations Fund
- 266 Sheriff Grant Fund
- 308 Correction Construction Fund
- 401 Jail Bond Repayment Fund

General Government Fund – This fund accounts for all special non-general fund programs that are either statutorily required or a necessity to be tracked separate. The General Government Fund included the following budgeted funds.

- 220 County School Fund
- 222 Transient Occupancy Tax Fund
- 229 County Projects Fund
- 231 County (Business) Loan Fund
- 231 Smoke Management Fund
- 250 Economic Development Fund

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

257 Conciliation – Mediation Fund
311 Capital Improvements Fund
320 Courthouse Bond/Construction Fund

Public Health Fund – This fund accounts for the largest division of grant and contract proceeds received by the county. To properly account for state and federal funding it is necessary to segregate funds by program division. The Public Health Fund includes the following budgeted funds.

225 Central Oregon Health Board Fund
239 Public Health Grants Fund
244 Mental Health Alcohol and Drug Program Fund
246 Developmental Disability Fund
247 Early Learning Initiative Fund
253 Community Health Reserve Fund

The county reports the following major enterprise funds:

Community Development Fund – This fund designates resources to assist with planning, zoning regulations, and building permit and inspections. The Community Development Fund includes the following budgeted funds.

503 CDD Planning Fund
504 CDD Onsite and Engineering Fund
505 CDD Building Fund

Solid Waste Fund – This fund accounts for the operation of the transfer station and closure costs of the landfill. The Solid Waste Fund includes the following budgeted funds.

325 Landfill Closure Fund
509 Transfer Station Fund

Additionally, the county reports the following fund types:

Internal service funds account for services provided to other funds including self-insurance, car pool, and network/telephone.

Fiduciary funds, both agency and investment trust 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 the county's own programs.

Measurement Focus and Basis of Accounting

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,

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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. Under terms of grant agreements, the county funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the county's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

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

Budgets and Budgetary Accounting

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

Unexpected additional resources may be added to the budget using a supplemental budget and appropriations resolution. A supplemental budget requires hearings before the public, publications in newspapers, and approval by the county court. Original and supplemental budgets may be modified using appropriations transfers between the levels of control. Such transfers require approval by the Board of County Commissioners.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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

The county does not utilize encumbrance accounting.

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, 2019. 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.

State statutes and local ordinances authorize the county to invest (short-term and long-term) in certificates of deposit (considered deposits for risk categorization purposes), certain bond obligations of civil subdivisions, general obligations of the states of Oregon, Washington, Idaho, and California, certain interest bearing bonds of a county, port, or school district, certain interest bearing bonds of any county in the state of Oregon, life insurance and annuity contracts, pooled deferred compensation trusts, banker's acceptances, and certain corporate bonds.

Cash and Cash Equivalents

The county considers cash and cash equivalents to be cash on hand and demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. 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 note receivables are shown net of an allowance for uncollectible amounts when deemed necessary.

Property Tax Receivable

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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

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 of more than one year. General infrastructure assets consist of the road network assets that were acquired or that received substantial improvements subsequent to July 1, 1980, and are reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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

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

Long-term Debt

In the government-wide financial statements long-term debt is reported as a liability in the statement of net position. Loan premiums and discounts are deferred and amortized over the life of the loans using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable premium or discount.

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expenditure/expense) until then. The county has one item that qualifies for reporting in this category. It is the deferred amounts relating to pensions/OPEB. This amount is deferred and recognized as an outflow of resources in the period when the county recognizes pension expense/expenditures. Deferred outflows are included in the government-wide statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The county has three items that qualify for reporting in this category. Unavailable revenue from property taxes and Unavailable note receivable are reported in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amount becomes available. The county also reports deferred amounts related to pensions/OPEB. This amount is deferred and recognized as an inflow of resources in the period when the county recognizes pension income. Deferred inflows are included in the government-wide statement of net position.

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.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Other Post-Employment Benefits (OPEB)

PERS – Retirement Health Insurance Account

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
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they are reported by PERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Citycounty Insurance Services Implicit Rate Subsidy

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources to OPEB, and OPEB expense, the county has relied on actuarial reports. The county allows retired employees to purchase health insurance at the same rates as active employees. The related expense is recognized as the county pays premiums to CIS or when claims are paid to health providers, depending on which insurance plan the retirees participate in.

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.

Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

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

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

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

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

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
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Net Position Flow Assumptions

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

Estimates

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

NOTE 2 – DEPOSITS AND INVESTMENTS

Summary of Deposit and Investment Balances

Pooled cash and investments consist of the following:

Account Type	
Cash	\$ 867,998
Investments	39,432,169
Total	\$ 40,300,167
Fund Type	
Governmental activities	\$ 27,758,587
Fiduciary funds (agency)	12,541,580
Total	\$ 40,300,167

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 Position.

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.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

Cash Deposits

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

As of June 30, 2019, the carrying amount of the county's bank deposits was \$867,998 and the respective bank balances totaled \$1,300,496. The insurance and collateral requirements for deposits are established by banking regulations and Oregon law. FDIC insurance of \$250,000 applies to the deposits in each depository. Where balances continually exceed \$250,000, ORS 295 requires the depositor to verify that deposit accounts are only maintained at financial institutions on the list of qualified depositories found on the state treasurer's Oregon Public Funds Collateralization Program (PFCP) web site. Oregon Revised Statute Chapter 295 requires all Oregon bank depositories holding public fund deposits to maintain securities totaling a value not less than 110 percent of the greater of:

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

Custodial credit risk is the risk that in the event of a financial institution failure, the county's deposits may not be returned to it. The county does not have a policy for custodial credit risk. However, the balances in excess of the FDIC insurance are considered collateralized by PFCP. As of June 30, 2019 the county had no balances exposed to custodial credit risk.

Investments

The county held the following investments at June 30, 2019:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
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Investment Type	Maturities	Fair Value
Corporate bonds	8/8/2019	\$ 998,810
US government agencies	9/12/2019	2,996,910
US government agencies	1/17/2020	1,494,683
US obligations	8/5/2019	2,496,755
US obligations	6/11/2020	1,004,106
US obligations	9/11/2020	2,022,072
US obligations	10/1/2020	1,512,859
US obligations	5/26/2021	2,040,600
US obligations	6/11/2021	2,067,414
US obligations	8/2/2021	2,041,052
US obligations	11/15/2021	3,086,295
US treasury notes	7/31/2019	1,998,958
US treasury notes	3/31/2020	1,502,520
US treasury notes	4/30/2020	2,005,860
US treasury notes	7/31/2020	2,014,688
US treasury notes	8/31/2020	2,004,688
Total investments at market value		31,288,270
Accrued interest		142,021
		31,430,291
Local government investment pool	Varies	8,001,878
Total investments at market value plus accrued interest		<u>\$ 39,432,169</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 avg maturity	2.0 years

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

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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.

GASB Statement No. 72, *Fair Value Measurement and Application* (GASB 72), specifies a hierarchy of valuation classifications based on whether the inputs to the valuation techniques used in each valuation classification are observable or unobservable. These classifications are summarized in three broad levels listed below:

- Level 1 - Unadjusted quoted prices for identical instruments in active markets.
- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability either directly or indirectly, including quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as exchange rates, financing terms, interest rates, yield curves, volatilities, prepayment speeds, loss severities, credit risk and default rates).
- Level 3 - Valuations derived from valuation techniques in which significant inputs or significant valuation drivers are unobservable.

Corporate bonds, government agency securities, US obligations, and US treasury notes are categorized as Level 2 based upon a matrix pricing technique that values securities based on their relationship to benchmark quoted prices.

	<u>Total</u>	<u>Quoted Prices in Active Markets (Level 1)</u>	<u>Other Observable Inputs (Level 2)</u>	<u>Unobservable Inputs (Level 3)</u>
June 30, 2019				
Corporate bonds	\$ 998,810	\$ -	\$ 998,810	\$ -
Government agency securities	4,491,593	-	4,491,593	-
US obligations	16,271,153	-	16,271,153	-
US treasury notes	9,526,714	-	9,526,714	-
Total assets	<u>\$ 31,288,270</u>	<u>\$ 0</u>	<u>\$ 31,288,270</u>	<u>\$ 0</u>

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 3 – ACCOUNTS AND NOTES RECEIVABLE

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

	<u>Current Receivables</u>		<u>Total</u>	<u>Notes Receivable</u>
	<u>Accounts/Grants</u>	<u>Taxes</u>		
Governmental Funds				
General Fund	\$ 222,804	\$ 337,596	\$ 560,400	\$ -
Road Fund	93,630	-	93,630	253,511
Sheriff Fund	162,384	109,129	271,513	-
General Government Fund	84,642	-	84,642	304,152
Public Health Fund	317,911	-	317,911	13,993
Other nonmajor funds	546,210	-	546,210	-
Total	<u>\$ 1,427,581</u>	<u>\$ 446,725</u>	<u>\$ 1,874,306</u>	<u>\$ 571,656</u>
Business-type Funds				
Community Development Fund	\$ 3,106	\$ -	\$ 3,106	\$ -
Solid Waste Fund	53,653	-	53,653	-
Other nonmajor funds	10,493	-	10,493	-
	<u>\$ 67,252</u>	<u>\$ 0</u>	<u>\$ 67,252</u>	<u>\$ 0</u>

Notes receivable at June 30, 2019 consist of the following:

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Note receivable - Charlie's Pizza, payable in monthly installments including interest at 5%, secured by real property.	\$ 2,541
Note receivable - Brickhouse Group LLC, payable in monthly installments of \$1,403 including interest at 5%, secured by real property, due January 2016.	124,009
Note receivable - Hope House, payable in monthly principal only installments, secured by real property, due July 2021.	13,993
Note receivable - Metolius Meadows, payable in varying monthly installments including interest at 2%, secured by real property, due at various dates.	7,015
Note receivable - City of Madras - Berg Drive, payable in yearly installments of \$5,445 including interest at 3%, secured by real property, due July 2028.	46,445
Note receivable - OTIS Venture, interest only for 12 months, followed by 120 monthly payments of \$430, including interest at 6%, due 2027.	57,028
Note receivable - Wild Winds Meat, payable in monthly installments of \$976.84 beginning in 2016 including interest at 6.0%, due September 2021.	23,816
Note receivable - CRR Alt Exit, payable in annual installments beginning in 2019 including interest at 2.49%, due January 2033.	253,511
Note receivable - MAC operating loan, payable in one installments of \$200,000 including interest at 3.0%, due December 2019.	<u>200,000</u>
	<u><u>\$ 728,358</u></u>

For the modified accrual basis of accounting, governmental funds report unearned revenue regarding 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. During the year ended June 30, 2019 the note receivable from Precision Applications, LLC in the amount of \$43,298 was reserved as uncollectible. Therefore, the note is not included in the above listing.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, was as follows:

Governmental Activities	Balance June 30, 2018	Additions	Deletions / Reclassifications	Balance June 30, 2019
Capital assets				
Land, <i>not being depreciated</i>	\$ 1,587,453	\$ -	\$ -	\$ 1,587,453
Construction in progress, <i>not being depreciated</i>	5,537	357,218	-	362,755
Buildings	32,679,290	-	-	32,679,290
Equipment and vehicles	7,609,699	659,920	(299,735)	7,969,884
Road and infrastructure	3,360,405	-	-	3,360,405
Total assets being depreciated	<u>43,649,394</u>	<u>659,920</u>	<u>(299,735)</u>	<u>44,009,579</u>
Total capital assets	<u>45,242,384</u>	<u>1,017,138</u>	<u>(299,735)</u>	<u>45,959,787</u>
Accumulated depreciation				
Buildings	9,016,531	824,957	-	9,841,488
Equipment and vehicles	6,447,023	336,398	(299,735)	6,483,686
Road and infrastructure	1,750,248	78,816	-	1,829,064
Total depreciation	<u>17,213,802</u>	<u>1,240,171</u>	<u>(299,735)</u>	<u>18,154,238</u>
Total net capital assets	<u>\$ 28,028,582</u>	<u>\$ (223,033)</u>	<u>\$ 0</u>	<u>\$ 27,805,549</u>
Business-type Activities				
Capital assets				
Buildings	\$ 610,180	\$ -	\$ -	\$ 610,180
Machinery and equipment	83,691	-	-	83,691
Total assets being depreciated	<u>693,871</u>	<u>0</u>	<u>0</u>	<u>693,871</u>
Accumulated depreciation				
Buildings	295,612	15,218	-	310,830
Machinery and equipment	80,001	820	-	80,821
Total depreciation	<u>375,613</u>	<u>16,038</u>	<u>0</u>	<u>391,651</u>
Total net capital assets	<u>\$ 318,258</u>	<u>\$ (16,038)</u>	<u>\$ 0</u>	<u>\$ 302,220</u>

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
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Function	Governmental Activities	Business-type Activities
General operations	\$ 25,989	\$ -
Buildings and grounds	833,345	-
Public safety	164,217	-
Highways and streets	160,883	-
Internal service funds	47,168	-
Health and welfare	5,453	-
Culture and recreation	3,116	-
Transfer station	-	11,107
Fairgrounds RV park	-	4,111
Community development	-	820
Total depreciation	<u>\$ 1,240,171</u>	<u>\$ 16,038</u>

NOTE 5 – INTERFUND BALANCES AND ACTIVITY

Balances due to and from other funds at June 30, 2019, consist of the following:

Due to/from other funds		
Due to fund	Due from fund	
General Government Fund	Buildings & Grounds Fund	
County Business Loan Fund	SDC CRR Park Fund	\$ 4,115
Solid Waste Fund	Buildings & Grounds Fund	
Transfer Station Fund	Fair Building Fund	66,438
Capital Projects Fund	Economic Development Fund	<u>173,970</u>
Total due to/from other funds		<u>\$ 244,523</u>

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

Transfers to/from other funds at June 30, 2019, consist of the following:

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NOTES TO BASIC FINANCIAL STATEMENTS
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Fund	Transfers In	Transfers Out
<i>Major governmental funds</i>		
General Fund	\$ 967,540	\$ 1,717,230
Road Fund	152,500	290,739
Sheriff Fund	778,096	559,416
General Government Fund	215,509	869,490
Public Health Fund	169,304	339,246
<i>Nonmajor governmental funds</i>		
District Attorney	5,000	82,440
Buildings and Grounds Fund	253,550	10,052
Clerk	-	2,640
Assessor	110,000	1,272
Surveyor	-	2,630
Community Justice	11,000	174,040
Veterans	47,000	3,120
Debt Service	1,115,550	-
<i>Internal service funds</i>		
Self-insurance Fund	36,720	-
NT & Phone Services Fund	222,201	1,860
Car Pool Fund	-	5,000
<i>Government activities</i>		
Capital asset transfer	5,347	-
Total governmental funds	<u>\$ 4,089,317</u>	<u>\$ 4,059,175</u>
<i>Major business-type</i>		
Community Development Fund	\$ 139,100	\$ 153,503
<i>Nonmajor business-type</i>		
Code Enforcement Fund	-	10,392
RV Park Fund- captial assets	-	5,347
Total business-type	<u>\$ 139,100</u>	<u>\$ 169,242</u>

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

NOTE 6 – LONG-TERM OBLIGATIONS

Long-term Obligation Activity

Changes in long-term obligations for the year ended June 30, 2019, are as follows:

JEFFERSON COUNTY, OREGON
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	Payable at July 1, 2018	Additions	Reductions	Payable at June 30, 2019	Due within one year
<u>Governmental activities</u>					
Full faith and credit bonds	\$ 7,640,000	\$ -	\$ 165,000	\$ 7,475,000	\$ 175,000
ODOT OTIB Loan #0066	-	253,511	-	253,511	21,910
Compensated absences	306,451	-	3,660	302,791	-
	<u>\$ 7,946,451</u>	<u>\$ 0</u>	<u>\$ 168,660</u>	<u>\$ 8,031,302</u>	<u>\$ 196,910</u>
<u>Business-type activities</u>					
Landfill postclosure costs	\$ 4,959,757	\$ -	\$ 110,216	\$ 4,849,541	\$ -
	<u>\$ 4,959,757</u>	<u>\$ 0</u>	<u>\$ 110,216</u>	<u>\$ 4,849,541</u>	<u>\$ 0</u>

Full Faith and Credit Obligation Bond

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

Future requirements for the retirement of the full faith and credit bonds are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 175,000	\$ 321,300	\$ 496,300
2021	180,000	316,050	496,050
2022	185,000	308,850	493,850
2023	190,000	303,300	493,300
2024	195,000	297,600	492,600
2025-2029	1,105,000	1,364,200	2,469,200
2030-2034	1,335,000	1,136,488	2,471,488
2035-2039	1,605,000	868,838	2,473,838
2040-2044	2,035,000	432,750	2,467,750
2045	470,000	23,500	493,500
Total	<u>\$ 7,475,000</u>	<u>\$ 5,372,876</u>	<u>\$ 12,847,876</u>

ODOT OTIB Loan

During the fiscal year ending June 30, 2019, the county entered into an agreement with the Oregon Department of Transportation for a loan of up to \$807,000 to complete the Crooked River Ranch Alternate Exit Project. Terms of the loan include annual payments including 2.49% interest through April 2029. Final draws on the loan were \$253,511.

Future requirements for the retirement of the ODOT OTIB loan are as follows:

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Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 21,910	\$ 7,115	\$ 29,025
2021	23,397	5,629	29,026
2022	23,841	5,184	29,025
2023	24,435	4,591	29,026
2024	25,043	3,982	29,025
2025-2029	134,885	10,241	145,126
Total	<u>\$ 253,511</u>	<u>\$ 36,742</u>	<u>\$ 290,253</u>

NOTE 7 – PENSION PLAN

Name of pension plan

The Oregon Public Employees Retirement System consists of a single cost-sharing multiple employer defined benefit pension plan.

Description of benefit terms

Plan Benefits

All benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A.

A. PERS Pension Chapter 238 (Tier One/Tier Two Retirement Benefit).

1. Pension Benefits

The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members on or after August 29, 2003.

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

2. Death Benefits

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

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

JEFFERSON COUNTY, OREGON
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- member was on an official leave of absence from a PERS-covered job at the time of death.

3. Disability Benefits

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

4. Benefit Changes After Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2017 and beyond will vary based on the amount of the annual benefit.

B. OPSRP Pension Program (OPSRP DB)

1. Pension Benefits

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003.

This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

- Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for a police and fire member is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
- General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

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

2. Death Benefits

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

JEFFERSON COUNTY, OREGON
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3. Disability Benefits

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

4. Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2016 and beyond will vary based on the amount of the annual benefit.

C. OPSRP Individual Account Program (OPSRP IAP)

1. Pension Benefits

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

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

2. Death Benefits

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

3. Recordkeeping

PERS contracts with VOYA Financial to maintain IAP participant records.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

Employer contribution rates during the period were based on the December 31, 2016 actuarial valuation as subsequently modified by 2017 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2017. The state of Oregon and certain schools, community colleges, and political subdivisions have made lump sum unfunded actuarial liability payments to establish side accounts, and their rates have been reduced.

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NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

Employer contributions for the year ended June 30, 2019 were \$875,540, excluding amounts to fund employer specific liabilities.

Pension Plan Comprehensive Annual Financial Report (CAFR)

Oregon PERS produces an independently audited CAFR which can be found at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2018-CAFR.pdf>.

Actuarial Valuations

The employer contribution rates effective July 1, 2017, through June 30, 2019, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

Actuarial Methods and Assumptions

Valuation Date	December 31, 2016
Measurement Date	June 30, 2018
Experience Study	2016, published July 26, 2017
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.5 percent
Long-term expected rate of return	7.2 percent
Discount Rate	7.2 percent
Projected Salary Increases	3.5 percent
Cost of living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%)
Healthcare cost trend rate	in accordance with <i>Moro</i> decision; blend based on service
Mortality	<p>Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.</p> <p>Disabled retirees: Mortality rates are a percentage (70% for males, 95% for females) of the RP-2000 Sex-distinct, generational per Scale BB, disabled mortality table.</p>

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

Long-term expected rate of return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan’s portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS’ audited financial statements at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2018-CAFR.pdf>.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

Discount Rate

The discount rate used to measure the total pension liability was 7.20 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of Net Pension Liability to Changes in the Discount Rate

The following presents the county's proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the county's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease 6.20%	Discount Rate 7.20%	1% Increase 8.20%
County's proportionate share of the net pension liability (asset)	\$ 13,468,931	\$ 8,059,490	\$ 3,594,440

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

At June 30, 2019, the county reported a liability of \$8,059,490 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The county's proportion of the net pension liability was based on a projection of the county's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the county's proportion was .05320258 percent.

For the year ended June 30, 2019, the county recognized pension expense of \$2,950,947. Pension expense includes the county's proportionate share of system pension expense of \$1,546,950, amount charged to various functions for 2019 lump sum payment to PERS of \$1,000,000, and employee contributions picked up by the county of \$403,997.

At June 30, 2019, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 274,160	\$ -
Changes in assumptions	1,873,816	-
Net difference between projected and actual earnings on pension plan investments	-	357,887
Changes in proportion and differences between County contributions and proportionate share of contributions	992,873	867,637
County contributions subsequent to the measurement date	320,943	-
Total	\$ 3,461,792	\$ 1,225,524

\$320,943 reported as deferred outflows of resources related to pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Deferred outflow or (inflow) of Resources
2020	\$ 996,963
2021	726,713
2022	(44,523)
2023	171,519
2024	64,653
Thereafter	-
Total	\$ 1,915,325

Changes in Plan Provisions Subsequent to Measurement Date

Subsequent to the June 30, 2018 measurement date, Oregon Senate Bill 1049 was passed. This bill re-amortized Tier 1 and Tier 2 Unfunded Accrued Liabilities, on a one-time basis, from 20-years to 22-years after which point the amortization schedule for these two benefit plans revert to 20-years on January 2, 2020.

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.

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

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

NOTE 9 – OTHER POST-EMPLOYMENT EMPLOYEE BENEFIT PLANS

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

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

Plan Description

Organization

The Oregon Public Employees Retirement System administers the Retirement Health Insurance Account (RHIA) cost-sharing, multiple-employer defined benefit Other Post-Employment Benefit (OPEB) plan (the plan) for political subdivisions such as the County. Plan assets may be used to pay the benefits of the employees of any employer that provides OPEB through the plan.

Plan Membership

RHIA was established by ORS 238.420. The plan was closed to new entrants hired on or after August 29, 2003. 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.

Contribution

Contributions are mandatory for each employer that is a member of PERS. For the fiscal year ended June 30, 2019, the county's contribution rate was 0.43 percent of PERS subject to wages. Employees are not required to contribute to the plan.

Net OPEB Liability

The county's net OPEB liability was measured as of June 30, 2017 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 21, 2015.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

Actuarial Methods and Assumptions

Valuation date	December 31, 2015
Measurement date	June 30, 2017
Experience Study	2014, published September 23, 2015
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll; Tier One/Tier Two UAL (20 year) and OPSRP pension UAL (16 year) amortization periods are closed.
Equivalent single amortization period	20 years
Asset valuation method	Market value of assets
Actuarial assumption:	
Inflation rate	2.50 percent
Investment rate of return	7.50 percent
Projected salary increases	3.50 percent
Mortality	<p>Healthy retirees and beneficiaries RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: Mortality rates are a percentage of healthy retirees rates that vary by group, as described in the valuation.</p> <p>Disabled retirees: Mortality rates are percentages (70% for males, 95% for females) of the RP-2000 static combined disabled mortality sex-distinct table.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2014 Experience Study which reviewed experience for the four-year period ending on December 31, 2014.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent for the OPEB Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-term expected rate of return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan’s portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS’ audited financial statements at <https://www.oregon.gov/pers/Documents/Financials/CAFR/2018-CAFR.pdf>.

Sensitivity of the County’s Proportionate Share of Net OPEB Liability to Changes in the Discount Rate

The following presents the county’s proportionate share of the net OPEB liability calculated using the discount rate of 7.20 percent, as well as what the county’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease 6.20%	Discount Rate 7.20%	1% Increase 8.20%
County's proportionate share of the net OPEB liability (asset)	\$ (37,880)	\$ (65,058)	\$ (88,192)

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

At June 30, 2019, the county reported an asset of \$65,058 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The county’s proportion of the net OPEB liability was based on a projection of the county’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the county’s proportion was .005828134 percent.

For the year ended June 30, 2019, the county recognized income of \$6,323. At June 30, 2019, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 3,687
Changes in assumptions	-	206
Net difference between projected and actual earnings on OPEB plan investments	-	14,026
Changes in proportion and differences between County contributions and proportionate share of contributions	-	384
Total	\$ 0	\$ 18,303

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Deferred outflow or (inflow) of Resources
2020	\$ (6,120)
2021	(6,061)
2022	(4,727)
2023	(1,395)
2024	-
Thereafter	-
Total	\$ (18,303)

Changes in Plan Provisions Subsequent to Measurement Date

There were no changes subsequent to the June 30, 2018 measurement date that would require a brief description under GASB standard.

County Retiree Health Plan

Plan Description

A single-employer retiree benefit plan that provides post-employment health benefits to eligible employees and their spouses. There are active and retired members in the plan.

The post-retirement healthcare plan is established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the county's implicit employer contribution.

JEFFERSON COUNTY, OREGON
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The county did not establish an irrevocable trust (or equivalent arrangement) to account for the plan.

Funding Policy

The benefits from this program are paid by the retired employees on a self-pay basis and the required contribution is based on projected pay-as-you go financing requirements. There is no obligation on the part of the county to fund these benefits in advance.

Annual OPEB Cost and Total OPEB Liability

The annual other post-employment benefit (OPEB) cost is calculated based on the Total OPEB Liability, an amount actuarially determined in accordance with the parameters of GASB Statement 75. The annual OPEB expense is an accounting item designed to recognize certain changes to the Total OPEB Liability in the current period income statement. Additionally, changes to the Total OPEB Liability not fully recognized in a given year's OPEB expense will be tracked as deferred inflows and outflows and recognized incrementally in the OPEB expense over time. See Schedule of Changes in Total OPEB Liability and Related Ratios for detailed information and a table showing the components of the county's annual OPEB costs and liabilities.

Actuarial Methods and Assumptions

The Total OPEB Liability for the current year was determined as part of the July 1, 2018 actuarial valuation using the entry age normal method. Actuarial valuations of an ongoing plan involve estimates of the value or reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about mortality, claim cost and the healthcare cost trend. The actuarial assumptions included; (a) a rate of return on investment of present and future assets of 3.87% compounded annually; (b) an inflation rate of 2.5%; and (c) no post-retirement benefit increases and a payroll increase of 3.5%. Amounts determined regarding the funded status of the plan and the annual required contribution of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The following table shows sensitivity of the Total OPEB Liability to changes in discount and trend rates, as determined by the July 1, 2018 actuarial valuation.

	1% Decrease	Discount Rate	1% Increase
County's proportionate share of the net OPEB liability (asset)	\$ 278,104	\$ 250,851	\$ 226,387
	1% Decrease	Trend Rate	1% Increase
County's proportionate share of the net OPEB liability (asset)	\$ 216,682	\$ 250,851	\$ 292,724

At June 30, 2019, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ (48,468)	\$ -
Changes in assumptions	(15,001)	12,321
County contributions subsequent to the measurement date	-	17,804
Total	\$ (63,469)	\$ 30,125

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Deferred outflow or (inflow) of Resources
2020	\$ (6,258)
2021	(6,258)
2022	(6,258)
2023	(6,258)
2024	(6,258)
Thereafter	(19,858)
Total	\$ (51,148)

Program membership consisted of 66 active and 2 retired participants at July 1, 2018.

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, 2019, which are related to services performed in the fiscal year ended June 30, 2019. Future claims related to service during that period are not determinable and historically not significant.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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 8 years is \$4,849,541 as of June 30, 2019. 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 Fund (sub-fund of Solid Waste) budgets annually for the upcoming costs of site monitoring and related activities.

NOTE 12 – TAX ABATEMENTS

As of June 30, 2019, the county provides tax abatements through several programs, Oregon Enterprise Zone (ORS 285C.175) and Nonprofit Corporation Low Income Housing Program (ORS 307.541).

The Oregon Enterprise Zone program is a State of Oregon economic development program, that allows for property tax exemptions for up to five years. In exchange for receiving property tax exemption, participating firms are required to meet the program requirements set by state statute and the local sponsor, Jefferson County.

The Enterprise Zone program provides qualified firms that will be making a substantial new capital investment within the defined enterprise zone, a waiver of 100% of the amount of real property taxes attributable to the new investment for a period of five years following completion of the new investment. Land or existing machinery or equipment is not tax exempt; therefore, there is no loss of current property tax levies to local taxing jurisdiction.

For the fiscal year ended June 30, 2019, the county abated property taxes totaling \$370,536 under this program.

The Nonprofit Corporation Low Income Housing Program is designed to make rental housing units affordable for income-restricted tenants. The county recommends applications for the tax exemption to the Oregon Department of Housing and Community Services. Once approved the exemption lasts as long as the property complies with the program requirements.

For the fiscal year ended June 30, 2019, the county abated property taxes totaling \$32,527 under this program.

NOTE 13 – 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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

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 14 – COMMITMENTS AND CONTINGENCIES

Operating Leases

The county leases nine Xerox, one Ricoh, and two Canon copier systems under non-cancelable operating leases. Operating lease payments are recorded as expenditures when payable. Total rent expenditures on such leases for the year ended June 30, 2019, was \$29,106. Future minimum lease payments are as follows:

Fiscal Year	Copy Machine Leases
2020	\$ 32,293
2021	24,610
2022	13,811
2023	8,253
2024	3,762
Total	\$ 82,729

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.

NOTE 15 – FUND BALANCE CLASSIFICATION

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

Fund balances	General Fund	Road Fund	Sheriff Fund	General Government Fund	Public Health Fund	Nonmajor Funds	Total
Restricted fund balance							
<u>Nonspendable</u>							
Inventory	\$ -	\$ 710,032	\$ -	\$ -	\$ -	\$ -	\$ 710,032
<u>Restricted</u>							
Roads	-	3,878,699	-	-	-	-	3,878,699
Public safety	-	-	483,700	-	-	2,052,579	2,536,279
General government	-	-	-	905,229	-	330,388	1,235,617
Health and welfare	-	-	-	-	1,400,281	35,767	1,436,048
Debt service	-	-	-	-	-	1,133,512	1,133,512
	<u>0</u>	<u>3,878,699</u>	<u>483,700</u>	<u>905,229</u>	<u>1,400,281</u>	<u>3,552,246</u>	<u>10,220,155</u>
Unrestricted fund balance							
<u>Committed</u>							
Public safety	-	-	1,843,649	-	-	-	1,843,649
General government	-	-	-	3,963,963	-	440,318	4,404,281
	<u>0</u>	<u>0</u>	<u>1,843,649</u>	<u>3,963,963</u>	<u>0</u>	<u>440,318</u>	<u>6,247,930</u>
<u>Assigned</u>							
Capital projects	-	313,635	775,579	-	-	-	1,089,214
	<u>0</u>	<u>313,635</u>	<u>775,579</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,089,214</u>
<u>Unassigned</u>	<u>6,060,203</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,060,203</u>
Total fund balances	<u>\$ 6,060,203</u>	<u>\$ 4,902,366</u>	<u>\$ 3,102,928</u>	<u>\$ 4,869,192</u>	<u>\$ 1,400,281</u>	<u>\$ 3,992,564</u>	<u>\$ 24,327,534</u>

REQUIRED SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY, OREGON
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
OREGON PUBLIC RETIREMENT SYSTEM
Last 10 Fiscal Years*

Year Ended, June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (asset) (NPL/A)	(c) County covered payroll	(b/c) NPL/A as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2019	0.05320258%	\$ 8,059,490	\$ 6,408,751	125.8%	82.10%
2018	0.05937539%	\$ 8,003,825	\$ 6,111,512	131.0%	83.10%
2017	0.06431531%	\$ 9,655,221	\$ 5,937,190	162.6%	80.50%
2016	0.06579371%	\$ 3,777,520	\$ 5,863,572	64.4%	91.88%
2015	0.06944483%	\$ (1,574,116)	\$ 6,002,205	-26.2%	103.59%
2014	0.06944483%	\$ 3,543,871	\$ 6,002,205	59.0%	91.97%

* The amounts presented for each fiscal year were determined as of June 30. Additional years will be added to the schedule as information becomes available.

SCHEDULE OF COUNTY CONTRIBUTIONS
OREGON PUBLIC RETIREMENT SYSTEM
Last 10 Fiscal Years*

Year Ended, June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County covered payroll	Contributions as a percent of covered payroll
2019	\$ 876,447	\$ 876,447	\$ 0	\$ 6,733,287	13.0%
2018	\$ 863,141	\$ 863,141	\$ 0	\$ 6,408,751	13.5%
2017	\$ 747,075	\$ 747,075	\$ 0	\$ 6,111,512	12.2%
2016	\$ 740,894	\$ 740,894	\$ 0	\$ 5,937,190	12.5%
2015	\$ 607,164	\$ 607,164	\$ 0	\$ 5,863,572	10.4%
2014	\$ 606,876	\$ 606,876	\$ 0	\$ 6,002,205	10.1%

* The amounts presented for each fiscal year were determined as of June 30. Additional years will be added to the schedule as information becomes available.

JEFFERSON COUNTY, OREGON
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY
RETIREE HEALTH INSURANCE ACCOUNT PERS
Last 10 Fiscal Years*

Year Ended, June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net OPEB liability (asset) (NOL/A)	(c) County covered payroll	(b/c) NOL/A as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2019	0.05828134%	\$ (65,058)	\$ 6,408,751	-1.02%	123.99%
2018	0.05790636%	\$ (24,167)	\$ 6,111,512	-0.40%	108.90%

* The amounts presented for each fiscal year were determined as of June 30. Additional years will be added to the schedule as information becomes available.

SCHEDULE OF COUNTY CONTRIBUTIONS
RETIREE HEALTH INSURANCE ACCOUNT PERS
Last 10 Fiscal Years*

Year Ended, June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County covered payroll	Contributions as a percent of covered payroll
2019	\$ 28,983	\$ 28,983	\$ -	\$ 6,733,287	0.43%
2018	\$ 28,829	\$ 28,829	\$ -	\$ 6,408,751	0.45%

* The amounts presented for each fiscal year were determined as of June 30. Additional years will be added to the schedule as information becomes available.

JEFFERSON COUNTY, OREGON
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
CIS HEALTH INSURANCE
 Last 10 Fiscal Years*

Year Ended, June 30,	Total OPEB Liability Beginning	Service Cost	Interest	Economic/ Demographic Gains or Losses	Changes of Assumptions
2019	\$ 276,957	\$ 22,734	\$ 10,394	\$ (54,104)	\$ 13,754
2018	\$ 282,045	\$ 24,407	\$ 8,467	\$ -	\$ (19,111)

* The amounts presented for each fiscal year were determined as of June 30. Additional years will be added to the schedule as information becomes available.

SCHEDULE OF COUNTY CONTRIBUTIONS
CIS HEALTH INSURANCE
 Last 10 Fiscal Years*

Year Ended, June 30,	Acuarialy Determined Contribution	Contributions During Year	Difference	County covered payroll	Contributions as a percent of covered payroll
2019	\$ 17,804	\$ 17,804	\$ -	\$ 7,365,856	0.24%
2018	\$ 18,884	\$ 18,884	\$ -	\$ 6,982,464	0.27%

* The amounts presented for each fiscal year were determined as of June 30. Additional years will be added to the schedule as information becomes available.

Benefit Payments	Total OPEB Liability Ending	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
\$ (18,884)	\$ 250,851	\$ 6,982,464	3.6%
\$ (18,851)	\$ 276,957	\$ 6,786,332	4.1%

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**

GENERAL FUND
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 6,997,094	\$ 6,398,727	\$ 6,398,727	\$ (598,367)
Licenses and permits	32,639	24,950	24,950	(7,689)
Intergovernmental revenues	1,198,593	1,019,720	1,059,720	(138,873)
Charges for services	281,250	275,850	275,850	(5,400)
Fines and forfeitures	12,522	11,000	11,000	(1,522)
Interest earned	122,445	30,400	30,400	(92,045)
Miscellaneous revenue	105,583	75,340	76,580	(29,003)
Total revenues	8,750,126	7,835,987	7,877,227	(872,899)
Expenditures				
General services	694,561	617,606	722,966	28,405
Juvenile community justice	369,236	425,461	425,461	56,225
Assessment	529,612	544,900	546,140	16,528
Board of equalization	507	529	529	22
County clerk	261,156	304,911	304,911	43,755
District attorney	592,508	664,110	664,110	71,602
Public health	512,151	468,608	535,608	23,457
Sheriff department	2,454,249	2,527,145	2,527,145	72,896
Surveyor	36,501	41,266	41,266	4,765
Treasurer	9,537	12,787	12,787	3,250
Finance and tax	349,418	467,485	379,215	29,797
Buildings and grounds	611,560	643,021	640,021	28,461
Senior center	36,118	43,373	43,373	7,255
Non-departmental	639,029	880,883	880,883	241,854
Operating contingency	-	120,724	103,634	103,634
Total expenditures	7,096,143	7,762,809	7,828,049	731,906
Excess of revenues over (under) expenditures	1,653,983	73,178	49,178	(1,604,805)
Other financing sources (uses)				
Transfers in	967,540	790,215	817,215	(150,325)
Transfers out	(1,717,230)	(1,773,304)	(1,776,304)	(59,074)
Total other financing sources (uses)	(749,690)	(983,089)	(959,089)	(209,399)
Net change in fund balance	904,293	(909,911)	(909,911)	(1,814,204)
Available fund balance, July 1	5,066,533	3,509,911	3,509,911	(1,556,622)
Available fund balance, June 30	5,970,826	<u>\$ 2,600,000</u>	<u>\$ 2,600,000</u>	<u>\$(3,370,826)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>89,377</u>
Fund basis fund balance	6,060,203
Adjust property taxes to full accrual	<u>283,520</u>
GAAP Ending fund balance	<u>\$ 6,343,723</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD FUND
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Licenses and permits	39,509	31,500	31,500	(8,009)
Intergovernmental revenues	2,690,825	2,043,746	2,593,746	(97,079)
Charges for services	142,110	105,000	105,000	(37,110)
Interest earned	71,620	22,800	22,800	(48,820)
Miscellaneous revenue	459,547	174,993	174,993	(284,554)
Total revenues	3,453,611	2,428,039	2,978,039	(475,572)
Expenditures				
Administration	1,071,357	1,148,979	1,228,979	157,622
Bridges, culverts, and signs	4,573	175,000	175,000	170,427
Operations and maintenance	1,578,534	1,645,863	2,195,863	617,329
Weed control	92,429	142,835	142,835	50,406
Federal, state, county road construction	240	526,600	526,600	526,360
Road equipment	350,126	581,514	581,514	231,388
Footpaths and bicycle paths	-	85,718	85,718	85,718
SDC county roads	-	153,745	153,745	153,745
SDC CCR roads	-	161,914	161,914	161,914
Operating contingency	-	237,520	237,520	237,520
Total expenditures	3,097,259	4,859,688	5,489,688	2,392,429
Excess of revenues over (under) expenditures	356,352	(2,431,649)	(2,511,649)	(2,868,001)
Other financing sources (uses)				
Transfers in	152,500	152,500	152,500	-
Transfers out	(290,739)	(275,042)	(300,042)	(9,303)
Total other financing sources (uses)	(138,239)	(122,542)	(147,542)	(9,303)
Net change in fund balance	218,113	(2,554,191)	(2,659,191)	(2,877,304)
Available fund balance, July 1	3,921,325	2,554,191	2,659,191	(1,262,134)
Available fund balance, June 30	4,139,438	\$ 0	\$ 0	\$(4,139,438)

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	52,896
Inventory	710,032
Fund basis fund balance	4,902,366
Note receivable	253,511
GAAP Ending fund balance	\$ 5,155,877

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SHERIFF FUND
(Budgetary Basis)
For the Year Ended
June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 1,976,674	\$ 1,910,629	\$ 1,910,629	\$ (66,045)
Licenses and permits	16,836	17,000	17,000	164
Intergovernmental revenues	1,016,279	764,240	773,240	(243,039)
Charges for services	255,107	252,093	252,093	(3,014)
Fines and forfeitures	34,515	10,000	10,000	(24,515)
Interest earned	66,338	24,000	24,000	(42,338)
Miscellaneous revenue	173,205	39,500	39,500	(133,705)
Total revenues	<u>3,538,954</u>	<u>3,017,462</u>	<u>3,026,462</u>	<u>(512,492)</u>
Expenditures				
Animal control	78,805	74,790	81,790	2,985
E-911	295,398	307,703	307,703	12,305
Jail operations	3,510,117	3,938,524	3,831,424	321,307
Sheriff grants	92,327	134,972	143,972	51,645
Correction construction	4,250	703,918	703,918	699,668
Operating contingency	-	235,639	208,639	208,639
Total expenditures	<u>3,980,897</u>	<u>5,395,546</u>	<u>5,277,446</u>	<u>1,296,549</u>
Excess of revenues over (under) expenditures	<u>(441,943)</u>	<u>(2,378,084)</u>	<u>(2,250,984)</u>	<u>(1,809,041)</u>
Other financing sources (uses)				
Transfers in	778,095	955,069	955,069	176,974
Transfers out	<u>(559,416)</u>	<u>(464,145)</u>	<u>(598,245)</u>	<u>(38,829)</u>
Total other financing sources (uses)	<u>218,679</u>	<u>490,924</u>	<u>356,824</u>	<u>138,145</u>
Net change in fund balance	<u>(223,264)</u>	<u>(1,887,160)</u>	<u>(1,894,160)</u>	<u>(1,670,896)</u>
Available fund balance, July 1	<u>3,277,198</u>	<u>3,747,597</u>	<u>3,754,597</u>	<u>477,399</u>
Available fund balance, June 30	<u>3,053,934</u>	<u>\$ 1,860,437</u>	<u>\$ 1,860,437</u>	<u>\$(1,193,497)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>48,994</u>
Fund basis fund balance	3,102,928
Adjust property taxes to full accrual	<u>92,086</u>
GAAP Ending fund balance	<u>\$ 3,195,014</u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GENERAL GOVERNMENT FUND
(Budgetary Basis)
For the Year Ended
June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 400,039	\$ 330,000	\$ 330,000	\$ (70,039)
Licenses and permits	74,959	79,000	79,000	4,041
Intergovernmental revenues	278,925	144,999	170,999	(107,926)
Charges for services	371,443	327,500	327,500	(43,943)
Interest earned	104,173	12,420	12,420	(91,753)
Business loan principal	241,166	55,800	55,800	(185,366)
Business loan interest	22,334	25,933	25,933	3,599
Miscellaneous revenue	400,568	305,000	305,000	(95,568)
Total revenues	<u>1,893,607</u>	<u>1,280,652</u>	<u>1,306,652</u>	<u>(586,955)</u>
Expenditures				
Transient occupancy tax	107,973	192,060	164,510	56,537
County projects	12,254	112,040	112,040	99,786
County business loan administration	6,101	10,250	10,250	4,149
County business loans	200,130	734,183	760,183	560,053
Smoke management	66,489	77,746	77,746	11,257
Economic development	172,675	339,530	339,530	166,855
Conciliation mediation	22,533	105,500	105,500	82,967
Car pool	687,008	796,100	796,100	109,092
Courthouse bond/construction	18,480	500,000	500,000	481,520
Capital improvements	34,528	2,087,748	2,087,748	2,053,220
Operating contingency	-	51,900	51,900	51,900
Total expenditures	<u>1,328,171</u>	<u>5,007,057</u>	<u>5,005,507</u>	<u>3,677,336</u>
Excess of revenues over (under) expenditures	<u>565,436</u>	<u>(3,726,405)</u>	<u>(3,698,855)</u>	<u>(4,264,291)</u>
Other financing sources (uses)				
Transfers in	241,849	231,630	242,000	151
Transfers out	(900,830)	(867,430)	(905,350)	(4,520)
Total other financing sources (uses)	<u>(658,981)</u>	<u>(635,800)</u>	<u>(663,350)</u>	<u>(4,369)</u>
Net change in fund balance	(93,545)	(4,362,205)	(4,362,205)	(4,268,660)
Available fund balance, July 1	<u>5,287,815</u>	<u>4,384,705</u>	<u>4,384,705</u>	<u>(903,110)</u>
Available fund balance, June 30	5,194,270	<u>\$ 22,500</u>	<u>\$ 22,500</u>	<u>\$ (5,171,770)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	72,907
Interfund loans	4,115
Less Internal Service Fund 507	<u>(402,101)</u>
Fund basis fund balance	4,869,191
Business loan principal	<u>304,152</u>
GAAP Ending fund balance	<u>\$ 5,173,343</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 PUBLIC HEALTH FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 4,961,026	\$ 4,704,042	\$ 4,892,828	\$ (68,198)
Charges for services	15,184	15,000	15,000	(184)
Interest earned	26,978	19,650	19,650	(7,328)
Miscellaneous revenue	40,460	25,071	31,071	(9,389)
Total revenues	<u>5,043,648</u>	<u>4,763,763</u>	<u>4,958,549</u>	<u>(85,099)</u>
Expenditures				
CO health board	1,833,836	2,256,381	2,256,381	422,545
Public health grants	1,264,358	1,163,574	1,282,860	18,502
MH alcohol and drug program	1,455,649	1,479,217	1,479,217	23,568
Developmental disability	304,337	420,009	420,009	115,672
Federal childcare grant	5,281	38,116	38,116	32,835
OHP mental health	69,952	600,632	600,632	530,680
Total expenditures	<u>4,933,413</u>	<u>5,957,929</u>	<u>6,077,215</u>	<u>1,143,802</u>
Excess of revenues over (under) expenditures	<u>110,235</u>	<u>(1,194,166)</u>	<u>(1,118,666)</u>	<u>(1,228,901)</u>
Other financing sources (uses)				
Transfers in	169,304	64,584	64,584	(104,720)
Transfers out	(339,246)	(310,094)	(385,594)	(46,348)
Total other financing sources (uses)	<u>(169,942)</u>	<u>(245,510)</u>	<u>(321,010)</u>	<u>(151,068)</u>
Net change in fund balance	(59,707)	(1,439,676)	(1,439,676)	(1,379,969)
Available fund balance, July 1	<u>1,440,062</u>	<u>1,789,676</u>	<u>1,789,676</u>	<u>349,614</u>
Available fund balance, June 30	1,380,355	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$(1,030,355)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>19,925</u>
Fund basis fund balance	1,400,280
Note receivable	<u>13,993</u>
GAAP Ending fund balance	<u>\$ 1,414,273</u>

JEFFERSON COUNTY, OREGON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING
For the Year Ended
June 30, 2019

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

Formal and legal budgetary control for the certified budget is based upon major classes of expenditures known as functions within each fund. The General Fund budget is adopted by department. All other funds are budgeted at the program level. The county adopted several budget amendments during the year as allowed by local budget law.

During the year ended June 30, 2019 disbursements in the major funds were within certified budget amounts in all departments and programs. Spending authorization is at the department or program level within the individual funds. Any expenditures in excess of appropriations will be identified on the individual fund budget to actual schedule and reported on the letter required by state regulations.

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SUPPLEMENTAL INFORMATION
ROAD FUND

SUB-FUND #

- 202 Road Fund
- 203 Federal, State, and County Road Construction Fund
- 204 Road Equipment Fund
- 212 Footpaths and Bicycle Trail Fund
- 313 SDC County Roads Fund
- 314 SDC CRR Roads Fund

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
ROAD FUND
June 30, 2019

	202 Road Fund	203 Fed, State, & County Road Const Fund	204 Road Equipment Fund	212 Footpaths & Bicycle Trail Fund
ASSETS				
Cash and investments	\$ 3,180,302	\$ 309,558	\$ 419,145	\$ 93,934
Accounts receivable	40,730	-	52,900	-
Notes receivable	253,511	-	-	-
Inventory	710,032	-	-	-
Total assets	<u>\$ 4,184,575</u>	<u>\$ 309,558</u>	<u>\$ 472,045</u>	<u>\$ 93,934</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 115,441	\$ -	\$ 158,410	\$ -
Total liabilities	<u>115,441</u>	<u>0</u>	<u>158,410</u>	<u>0</u>
Deferred inflows of resources				
Unavailable notes receivable	253,511	-	-	-
Total deferred inflows of resources	<u>253,511</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance				
Nonspendable	710,032	-	-	-
Restricted	3,105,591	309,558	-	93,934
Assigned	-	-	313,635	-
Total fund balance	<u>3,815,623</u>	<u>309,558</u>	<u>313,635</u>	<u>93,934</u>
Total liabilities and fund balance	<u>\$ 4,184,575</u>	<u>\$ 309,558</u>	<u>\$ 472,045</u>	<u>\$ 93,934</u>

313 SDC County Roads Fund	314 SDC CRR Roads Fund	<u>Totals</u> June 30, 2019
\$ 191,234	\$ 178,382	\$ 4,372,555
-	-	93,630
-	-	253,511
-	-	710,032
<u>\$ 191,234</u>	<u>\$ 178,382</u>	<u>\$ 5,429,728</u>
\$ -	\$ -	\$ 273,851
<u>0</u>	<u>0</u>	<u>273,851</u>
-	-	253,511
<u>0</u>	<u>0</u>	<u>253,511</u>
-	-	710,032
191,234	178,382	3,878,699
-	-	313,635
<u>191,234</u>	<u>178,382</u>	<u>4,902,366</u>
<u>\$ 191,234</u>	<u>\$ 178,382</u>	<u>\$ 5,429,728</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
ROAD FUND
For the Year Ended
June 30, 2019

	202 Road Fund	203 Fed, State, & County Road Const Fund	204 Road Equipment Fund	212 Footpaths & Bicycle Trail Fund
Revenues				
Taxes	\$ 50,000	\$ -	\$ -	\$ -
Licenses and permits	17,956	-	-	21,553
Intergovernmental revenues	2,690,826	-	-	-
Charges for services	41,884	-	-	-
Interest earned	94,820	10,778	19,236	3,095
Miscellaneous revenues	399,647	-	59,900	-
Total revenues	<u>3,295,133</u>	<u>10,778</u>	<u>79,136</u>	<u>24,648</u>
Expenditures				
Current				
Highways and streets	<u>2,595,902</u>	<u>239</u>	<u>350,126</u>	<u>-</u>
Total expenditures	<u>2,595,902</u>	<u>239</u>	<u>350,126</u>	<u>0</u>
Excess of revenues over (under) expenditures	<u>699,231</u>	<u>10,539</u>	<u>(270,990)</u>	<u>24,648</u>
Other financing sources (uses)				
Transfers in	2,500	-	150,000	-
Transfers out	<u>(290,739)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(288,239)</u>	<u>0</u>	<u>150,000</u>	<u>0</u>
Net change in fund balance	410,992	10,539	(120,990)	24,648
Available fund balance, July 1	<u>3,404,631</u>	<u>299,019</u>	<u>434,625</u>	<u>69,286</u>
Available fund balance, June 30	<u>\$ 3,815,623</u>	<u>\$ 309,558</u>	<u>\$ 313,635</u>	<u>\$ 93,934</u>

313 SDC County Roads Fund	314 SDC CRR Roads Fund	Totals June 30, 2019
\$ -	\$ -	\$ 50,000
-	-	39,509
-	-	2,690,826
47,450	52,776	142,110
6,256	5,714	139,899
-	-	459,547
<u>53,706</u>	<u>58,490</u>	<u>3,521,891</u>
-	-	<u>2,946,267</u>
<u>0</u>	<u>0</u>	<u>2,946,267</u>
<u>53,706</u>	<u>58,490</u>	<u>575,624</u>
-	-	152,500
-	-	<u>(290,739)</u>
<u>0</u>	<u>0</u>	<u>(138,239)</u>
53,706	58,490	437,385
<u>137,528</u>	<u>119,892</u>	<u>4,464,981</u>
<u>\$ 191,234</u>	<u>\$ 178,382</u>	<u>\$ 4,902,366</u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
ROAD SUB-FUND
ROAD FUND - 202
(Budgetary Basis)
For the Year Ended
June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Licenses and permits	17,956	14,000	14,000	(3,956)
Intergovernmental revenues	2,690,826	1,718,746	2,268,746	(422,080)
Charges for services	41,884	50,000	50,000	8,116
Interest earned	48,731	15,000	15,000	(33,731)
Miscellaneous revenues	399,647	174,993	174,993	(224,654)
Total revenues	<u>3,249,044</u>	<u>2,022,739</u>	<u>2,572,739</u>	<u>(676,305)</u>
Expenditures				
Administration	1,071,357	1,148,979	1,228,979	157,622
Bridge, culvert, and sign division	4,573	175,000	175,000	170,427
Operation and maintenance	1,578,534	1,645,863	2,195,863	617,329
Weed control division	92,430	142,835	142,835	50,405
Operating contingency	-	237,520	237,520	237,520
Total expenditures	<u>2,746,894</u>	<u>3,350,197</u>	<u>3,980,197</u>	<u>1,233,303</u>
Excess of revenues over (under) expenditures	<u>502,150</u>	<u>(1,327,458)</u>	<u>(1,407,458)</u>	<u>(1,909,608)</u>
Other financing sources (uses)				
Transfers in	2,500	2,500	2,500	-
Transfers out	(290,739)	(275,042)	(300,042)	(9,303)
Total other financing sources (uses)	<u>(288,239)</u>	<u>(272,542)</u>	<u>(297,542)</u>	<u>(9,303)</u>
Net change in fund balance	213,911	(1,600,000)	(1,705,000)	(1,918,911)
Available fund balance, July 1	<u>2,855,690</u>	<u>1,600,000</u>	<u>1,705,000</u>	<u>(1,150,690)</u>
Available fund balance, June 30	3,069,601	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(3,069,601)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	35,991
Inventory	710,031
Business loans receivable	<u>253,511</u>
GAAP Ending fund balance	<u>\$ 4,069,134</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD SUB-FUND
FEDERAL, STATE, AND COUNTY ROAD CONSTRUCTION FUND - 203
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ -	\$ 325,000	\$ 325,000	\$ 325,000
Interest earned	5,635	1,600	1,600	(4,035)
Total revenues	<u>5,635</u>	<u>326,600</u>	<u>326,600</u>	<u>320,965</u>
Expenditures				
Materials and services	239	526,600	526,600	526,361
Total expenditures	<u>239</u>	<u>526,600</u>	<u>526,600</u>	<u>526,361</u>
Excess of revenues over (under) expenditures and net changes in fund balance	5,396	(200,000)	(200,000)	(205,396)
Available fund balance, July 1	<u>300,000</u>	<u>200,000</u>	<u>200,000</u>	<u>(100,000)</u>
Available fund balance, June 30	305,396	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (305,396)</u></u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>4,162</u>
GAAP Ending fund balance	<u><u>\$ 309,558</u></u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD SUB-FUND
ROAD EQUIPMENT FUND - 204
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 9,486	\$ 3,500	\$ 3,500	\$ (5,986)
Total revenues	<u>69,386</u>	<u>3,500</u>	<u>3,500</u>	<u>(65,886)</u>
Expenditures				
Capital outlay	<u>350,126</u>	<u>581,514</u>	<u>581,514</u>	<u>231,388</u>
Total expenditures	<u>350,126</u>	<u>581,514</u>	<u>581,514</u>	<u>231,388</u>
Excess of revenues over (under) expenditures	<u>(280,740)</u>	<u>(578,014)</u>	<u>(578,014)</u>	<u>(297,274)</u>
Other financing sources (uses)				
Transfers in	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Total other financing sources (uses)	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Net change in fund balance	(130,740)	(428,014)	(428,014)	(297,274)
Available fund balance, July 1	<u>437,370</u>	<u>428,014</u>	<u>428,014</u>	<u>(9,356)</u>
Available fund balance, June 30	306,630	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (306,630)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>7,005</u>
GAAP Ending fund balance	<u>\$ 313,635</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD SUB-FUND
FOOTPATHS AND BICYCLE TRAIL FUND - 212
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 21,553	\$ 17,500	\$ 17,500	\$ (4,053)
Interest earned	1,606	500	500	(1,106)
Total revenues	<u>23,159</u>	<u>18,000</u>	<u>18,000</u>	<u>(5,159)</u>
Expenditures				
Materials and services	-	85,718	85,718	85,718
Total expenditures	<u>0</u>	<u>85,718</u>	<u>85,718</u>	<u>85,718</u>
Excess of revenues over (under) expenditures and net changes in fund balance	23,159	(67,718)	(67,718)	(90,877)
Available fund balance, July 1	<u>69,589</u>	<u>67,718</u>	<u>67,718</u>	<u>(1,871)</u>
Available fund balance, June 30	92,748	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (92,748)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>1,186</u>
GAAP Ending net position	<u>\$ 93,934</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD SUB-FUND
SDC COUNTY ROADS FUND - 313
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 47,450	\$ 25,000	\$ 25,000	\$ (22,450)
Interest earned	3,242	1,000	1,000	(2,242)
Total revenues	<u>50,692</u>	<u>26,000</u>	<u>26,000</u>	<u>(24,692)</u>
Expenditures				
Materials and services	-	153,745	153,745	153,745
Total expenditures	<u>0</u>	<u>153,745</u>	<u>153,745</u>	<u>153,745</u>
Excess of revenues over (under) expenditures and net changes in fund balance	50,692	(127,745)	(127,745)	(178,437)
Available fund balance, July 1	<u>138,148</u>	<u>127,745</u>	<u>127,745</u>	<u>(10,403)</u>
Available fund balance, June 30	188,840	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (188,840)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>2,394</u>
GAAP Ending net position	<u>\$ 191,234</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD SUB-FUND
SDC CRR ROADS FUND - 314
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 52,776	\$ 30,000	\$ 30,000	\$ (22,776)
Interest earned	2,922	1,200	1,200	(1,722)
Total revenues	<u>55,698</u>	<u>31,200</u>	<u>31,200</u>	<u>(24,498)</u>
Expenditures				
Materials and services	-	161,914	161,914	161,914
Total expenditures	<u>0</u>	<u>161,914</u>	<u>161,914</u>	<u>161,914</u>
Excess of revenues over (under) expenditures and net changes in fund balance	55,698	(130,714)	(130,714)	(186,412)
Available fund balance, July 1	<u>120,526</u>	<u>130,714</u>	<u>130,714</u>	<u>10,188</u>
Available fund balance, June 30	176,224	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (176,224)</u></u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>2,158</u>
GAAP Ending net position	<u><u>\$ 178,382</u></u>

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SHERIFF FUND

SUB-FUND #

- 209 Animal Control Fund
- 210 E-911 Fund
- 265 Jail Operations Fund
- 266 Sheriff Grant Fund
- 308 Correction Construction Fund
- 401 Jail Bond Repayment Fund

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
SHERIFF FUND
June 30, 2019

	209 Animal Control Fund	210 E-911 Fund	265 Jail Operations Fund	266 Sheriff Grant Fund
ASSETS				
Cash and investments	\$ 16,494	\$ 389,088	\$ 1,724,808	\$ 75,228
Accounts receivable	-	9,640	137,734	15,010
Taxes receivable	-	-	106,669	-
Total assets	\$ 16,494	\$ 398,728	\$ 1,969,211	\$ 90,238
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 286	\$ 140	\$ 52,136	\$ 5,179
Total liabilities	286	140	52,136	5,179
Deferred inflows of resources				
Unavailable property taxes	-	-	89,634	-
Total deferred inflows of resources	0	0	89,634	0
Fund balance				
Committed	16,208	-	1,827,441	-
Restricted	-	398,588	-	85,059
Assigned	-	-	-	-
Total fund balance	16,208	398,588	1,827,441	85,059
Total liabilities and fund balance	\$ 16,494	\$ 398,728	\$ 1,969,211	\$ 90,238

308 Correction Construction Fund	401 Jail Bond Repayment Fund	<u>Totals</u> June 30, 2019
\$ 775,579	\$ 45	\$ 2,981,242
-	-	162,384
-	2,460	109,129
<u>\$ 775,579</u>	<u>\$ 2,505</u>	<u>\$ 3,252,755</u>
\$ -	\$ -	\$ 57,741
0	0	57,741
-	2,452	92,086
0	2,452	92,086
-	-	1,843,649
-	53	483,700
775,579	-	775,579
<u>775,579</u>	<u>53</u>	<u>3,102,928</u>
<u>\$ 775,579</u>	<u>\$ 2,505</u>	<u>\$ 3,252,755</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
SHERIFF FUND
For the Year Ended
June 30, 2019

	209 Animal Control Fund	210 E-911 Fund	265 Jail Operations Fund	266 Sheriff Grant Fund
Revenues				
Taxes	\$ -	\$ -	\$ 1,976,091	\$ -
Licenses and permits	16,836	-	-	-
Intergovernmental revenues	-	-	966,180	50,099
Fines and forfeitures	-	-	34,515	-
Charges for services	-	255,107	-	-
Interest earned	374	11,720	91,207	3,001
Miscellaneous revenues	-	-	172,039	1,166
Total revenues	<u>17,210</u>	<u>266,827</u>	<u>3,240,032</u>	<u>54,266</u>
Expenditures				
Current				
Public safety	<u>78,805</u>	<u>295,398</u>	<u>3,510,116</u>	<u>92,327</u>
Total expenditures	<u>78,805</u>	<u>295,398</u>	<u>3,510,116</u>	<u>92,327</u>
Excess of revenues over (under) expenditures	<u>(61,595)</u>	<u>(28,571)</u>	<u>(270,084)</u>	<u>(38,061)</u>
Other financing sources (uses)				
Transfers in	65,000	173,027	400,000	40,000
Transfers out	-	-	(558,365)	(982)
Total other financing sources (uses)	<u>65,000</u>	<u>173,027</u>	<u>(158,365)</u>	<u>39,018</u>
Net change in fund balance	3,405	144,456	(428,449)	957
Available fund balance, July 1	<u>12,803</u>	<u>254,132</u>	<u>2,255,890</u>	<u>84,102</u>
Available fund balance, June 30	<u>\$ 16,208</u>	<u>\$ 398,588</u>	<u>\$ 1,827,441</u>	<u>\$ 85,059</u>

308 Correction Construction Fund	401 Jail Bond Repayment Fund	Totals June 30, 2019
\$ -	\$ 122	\$ 1,976,213
-	-	16,836
-	-	1,016,279
-	-	34,515
-	-	255,107
27,506	-	133,808
-	-	173,205
<u>27,506</u>	<u>122</u>	<u>3,605,963</u>
<u>4,250</u>	<u>-</u>	<u>3,980,896</u>
<u>4,250</u>	<u>0</u>	<u>3,980,896</u>
<u>23,256</u>	<u>122</u>	<u>(374,933)</u>
100,069	-	778,096
-	(69)	(559,416)
<u>100,069</u>	<u>(69)</u>	<u>218,680</u>
123,325	53	(156,253)
<u>652,254</u>	<u>-</u>	<u>3,259,181</u>
<u>\$ 775,579</u>	<u>\$ 53</u>	<u>\$ 3,102,928</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SHERIFF SUB-FUND
 ANIMAL CONTROL FUND - 209**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 16,836	\$ 17,000	\$ 17,000	\$ 164
Interest earned	187	-	-	(187)
Total revenues	<u>17,023</u>	<u>17,000</u>	<u>17,000</u>	<u>(23)</u>
Expenditures				
Other requirements	39,950	33,169	40,169	219
Materials and services	<u>38,855</u>	<u>41,621</u>	<u>41,621</u>	<u>2,766</u>
Total expenditures	<u>78,805</u>	<u>74,790</u>	<u>81,790</u>	<u>2,985</u>
Excess of revenues over (under) expenditures	<u>(61,782)</u>	<u>(57,790)</u>	<u>(64,790)</u>	<u>(3,008)</u>
Other financing sources (uses)				
Transfers in	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
Total other financing sources (uses)	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>0</u>
Net change in fund balance	3,218	7,210	210	(3,008)
Available fund balance, July 1	<u>12,851</u>	<u>1,290</u>	<u>8,290</u>	<u>(4,561)</u>
Available fund balance, June 30	16,069	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ (7,569)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>139</u>
GAAP Ending net position	<u>\$ 16,208</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SHERIFF SUB-FUND
 E-911 FUND - 210**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 255,107	\$ 252,093	\$ 252,093	\$ (3,014)
Interest earned	6,140	-	-	(6,140)
Total revenues	<u>261,247</u>	<u>252,093</u>	<u>252,093</u>	<u>(9,154)</u>
Expenditures				
Materials and services	<u>295,399</u>	<u>307,703</u>	<u>307,703</u>	<u>12,304</u>
Total expenditures	<u>295,399</u>	<u>307,703</u>	<u>307,703</u>	<u>12,304</u>
Excess of revenues over (under) expenditures	<u>(34,152)</u>	<u>(55,610)</u>	<u>(55,610)</u>	<u>(21,458)</u>
Other financing sources (uses)				
Transfers in	<u>173,027</u>	<u>172,954</u>	<u>172,954</u>	<u>(73)</u>
Total other financing sources (uses)	<u>173,027</u>	<u>172,954</u>	<u>172,954</u>	<u>(73)</u>
Net change in fund balance	138,875	117,344	117,344	(21,531)
Available fund balance, July 1	<u>255,178</u>	<u>316,700</u>	<u>316,700</u>	<u>61,522</u>
Available fund balance, June 30	394,053	<u>\$ 434,044</u>	<u>\$ 434,044</u>	<u>\$ 39,991</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>4,535</u>
GAAP Ending fund balance	<u>\$ 398,588</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SHERIFF SUB-FUND
 JAIL OPERATIONS FUND - 265**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 1,976,091	\$ 1,905,629	\$ 1,905,629	\$ (70,462)
Intergovernmental revenues	966,180	724,240	724,240	(241,940)
Fines and forfeitures	34,515	10,000	10,000	(24,515)
Interest earned	44,896	20,000	20,000	(24,896)
Miscellaneous revenues	172,039	35,500	35,500	(136,539)
Total revenues	<u>3,193,721</u>	<u>2,695,369</u>	<u>2,695,369</u>	<u>(498,352)</u>
Expenditures				
Personal services	2,500,569	2,666,138	2,659,138	158,569
Materials and services	1,009,547	1,071,586	1,078,586	69,039
Capital outlay	-	200,800	93,700	93,700
Operating contingency	-	230,000	203,000	203,000
Total expenditures	<u>3,510,116</u>	<u>4,168,524</u>	<u>4,034,424</u>	<u>524,308</u>
Excess of revenues over (under) expenditures	<u>(316,395)</u>	<u>(1,473,155)</u>	<u>(1,339,055)</u>	<u>(1,022,660)</u>
Other financing sources (uses)				
Transfers in	400,000	572,115	572,115	172,115
Transfers out	(558,365)	(458,224)	(592,324)	(33,959)
Total other financing sources (uses)	<u>(158,365)</u>	<u>113,891</u>	<u>(20,209)</u>	<u>138,156</u>
Net change in fund balance	(474,760)	(1,359,264)	(1,359,264)	(884,504)
Available fund balance, July 1	<u>2,269,382</u>	<u>2,754,700</u>	<u>2,754,700</u>	<u>485,318</u>
Available fund balance, June 30	1,794,622	<u>\$ 1,395,436</u>	<u>\$ 1,395,436</u>	<u>\$ (399,186)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>32,819</u>
Fund basis fund balance	1,827,441
Adjust property taxes to full accrual	<u>89,634</u>
GAAP Ending fund balance	<u>\$ 1,917,075</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
SHERIFF SUB-FUND
SHERIFF GRANT FUND - 266
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenue	\$ 50,099	\$ 40,000	\$ 49,000	\$ (1,099)
Interest earned	1,461	-	-	(1,461)
Miscellaneous revenues	1,166	4,000	4,000	2,834
Total revenues	<u>52,726</u>	<u>44,000</u>	<u>53,000</u>	<u>274</u>
Expenditures				
Personal services	64,772	80,926	75,926	11,154
Materials and services	27,555	54,046	68,046	40,491
Operating contingency	-	5,639	5,639	5,639
Total expenditures	<u>92,327</u>	<u>140,611</u>	<u>149,611</u>	<u>57,284</u>
Excess of revenues over (under) expenditures	<u>(39,601)</u>	<u>(96,611)</u>	<u>(96,611)</u>	<u>(57,010)</u>
Other financing sources (uses)				
Transfers in	40,000	40,000	40,000	-
Transfers out	(982)	(921)	(921)	61
Total other financing sources (uses)	<u>39,018</u>	<u>39,079</u>	<u>39,079</u>	<u>61</u>
Net change in fund balance	(583)	(57,532)	(57,532)	(56,949)
Available fund balance, July 1	<u>84,563</u>	<u>79,989</u>	<u>79,989</u>	<u>(4,574)</u>
Available fund balance, June 30	83,980	<u>\$ 22,457</u>	<u>\$ 22,457</u>	<u>\$ (61,523)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>1,079</u>
GAAP Ending net position	<u>\$ 85,059</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
SHERIFF SUB-FUND
CORRECTION CONSTRUCTION FUND - 308
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 14,113	\$ 4,000	\$ 4,000	\$ (10,113)
Miscellaneous revenues	-	-	-	-
Total revenues	<u>14,113</u>	<u>4,000</u>	<u>4,000</u>	<u>(10,113)</u>
Expenditures				
Materials and services	4,250	250,000	250,000	245,750
Capital outlay	-	453,918	453,918	453,918
Total expenditures	<u>4,250</u>	<u>703,918</u>	<u>703,918</u>	<u>699,668</u>
Excess of revenues over (under) expenditures	<u>9,863</u>	<u>(699,918)</u>	<u>(699,918)</u>	<u>(709,781)</u>
Other financing sources (uses)				
Transfers in	100,069	105,000	105,000	4,931
Total other financing sources (uses)	<u>100,069</u>	<u>105,000</u>	<u>105,000</u>	<u>4,931</u>
Net change in fund balance	109,932	(594,918)	(594,918)	(704,850)
Available fund balance, July 1	<u>655,224</u>	<u>594,918</u>	<u>594,918</u>	<u>(60,306)</u>
Available fund balance, June 30	765,156	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (765,156)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>10,423</u>
GAAP Ending net position	<u>\$ 775,579</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
SHERIFF SUB-FUND
JAIL BOND REPAYMENT FUND - 401
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 122	\$ 5,000	\$ 5,000	\$ 4,878
Total revenues	122	5,000	5,000	4,878
Expenditures				
Jail bond payment	-	-	-	-
Total expenditures	0	0	0	0
Excess of revenues over (under) expenditures	122	5,000	5,000	4,878
Other financing sources (uses)				
Transfers out	(69)	(5,000)	(5,000)	(4,931)
Total other financing sources (uses)	(69)	(5,000)	(5,000)	(4,931)
Net change in fund balance	53	0	0	(53)
Available fund balance, July 1	0	0	0	-
Available fund balance, June 30	53	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (53)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Adjust property taxes to full accrual	2,452
GAAP Ending fund balance	<u>\$ 2,505</u>

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GENERAL GOVERNMENT FUND

SUB-FUND #

- 220 County School Fund
- 222 Transient Occupancy Tax Fund
- 229 County Projects Fund
- 231 County (Business) Loan Fund
- 236 Smoke Management Fund
- 250 Economic Development Fund
- 257 Conciliation - Mediation Fund
- 311 Capital Improvements Fund
- 320 Courthouse bond/construction

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
GENERAL GOVERNMENT FUND
June 30, 2019

	220 County School Fund	222 Transient Occupany Tax Fund	229 County Projects Fund	231 Business Loan Fund
ASSETS				
Cash and investments	\$ -	\$ 229,753	\$ 163,081	\$ 750,316
Accounts receivable	-	-	-	80,528
Notes receivable	-	-	-	297,137
Due from other funds	-	-	-	4,115
Total assets	\$ 0	\$ 229,753	\$ 163,081	\$ 1,132,096
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 3,969	\$ 4,155	\$ -
Due to other funds	-	-	-	-
Total liabilities	0	3,969	4,155	0
Deferred inflows of resources				
Unavailable notes receivable	-	-	-	297,137
Total deferred inflows of resources	0	0	0	297,137
Fund balance				
Committed	-	225,784	158,926	-
Restricted	-	-	-	834,959
Total fund balance	0	225,784	158,926	834,959
Total liabilities and fund balance	\$ 0	\$ 229,753	\$ 163,081	\$ 1,132,096

236 Smoke Management Fund	250 Economic Development Fund	257 Conciliation- Mediation Fund	311 Capital Improvements Fund	320 Courthouse Construction Fund	Totals June 30, 2019
\$ 30,005	\$ 426,396	\$ 77,053	\$ 2,579,861	\$ 541,804	\$ 4,798,269
-	3,374	-	740	-	84,642
-	-	-	7,015	-	304,152
-	-	-	173,970	-	178,085
<u>\$ 30,005</u>	<u>\$ 429,770</u>	<u>\$ 77,053</u>	<u>\$ 2,761,586</u>	<u>\$ 541,804</u>	<u>\$ 5,365,148</u>
\$ 429	\$ 2,498	\$ 6,783	\$ -	\$ -	\$ 17,834
-	173,970	-	-	-	173,970
<u>429</u>	<u>176,468</u>	<u>6,783</u>	<u>0</u>	<u>0</u>	<u>191,804</u>
-	-	-	7,015	-	304,152
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,015</u>	<u>0</u>	<u>304,152</u>
29,576	253,302	-	2,754,571	541,804	3,963,963
-	-	70,270	-	-	905,229
<u>29,576</u>	<u>253,302</u>	<u>70,270</u>	<u>2,754,571</u>	<u>541,804</u>	<u>4,869,192</u>
<u>\$ 30,005</u>	<u>\$ 429,770</u>	<u>\$ 77,053</u>	<u>\$ 2,761,586</u>	<u>\$ 541,804</u>	<u>\$ 5,365,148</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
GENERAL GOVERNMENT FUND
For the Year Ended
June 30, 2019

	220 County School Fund	222 Transient Occupany Tax Fund	229 County Projects Fund	231 Business Loan Fund
Revenues				
Taxes - other	\$ 2,429	\$ 397,610	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	122,348	-	40,303	-
Charges for services	-	-	-	-
Interest earned	352	10,787	4,983	54,094
Miscellaneous revenues	-	-	-	228,724
Total revenues	<u>125,129</u>	<u>408,397</u>	<u>45,286</u>	<u>282,818</u>
Expenditures				
Current				
General government	-	-	12,254	-
Economic development	-	107,972	-	81,101
Education	125,129	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>125,129</u>	<u>107,972</u>	<u>12,254</u>	<u>81,101</u>
Excess of revenues over (under) expenditures	<u>0</u>	<u>300,425</u>	<u>33,032</u>	<u>201,717</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	(238,050)	(1,631)	-
Total other financing sources (uses)	<u>0</u>	<u>(238,050)</u>	<u>(1,631)</u>	<u>0</u>
Net change in fund balance	0	62,375	31,401	201,717
Available fund balance, July 1	-	163,409	127,525	633,242
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 225,784</u>	<u>\$ 158,926</u>	<u>\$ 834,959</u>

236 Smoke Management Fund	250 Economic Development Fund	257 Conciliation- Mediation Fund	311 Capital Improvements Fund	320 Courthouse Construction Fund	Totals June 30, 2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,039
73,759	-	1,200	-	-	74,959
-	116,274	-	-	-	278,925
-	-	-	67,802	-	67,802
1,706	9,246	3,300	94,322	41,827	220,617
-	44,440	-	-	-	273,164
<u>75,465</u>	<u>169,960</u>	<u>4,500</u>	<u>162,124</u>	<u>41,827</u>	<u>1,315,506</u>
-	-	22,533	-	18,480	53,267
66,489	172,675	-	-	-	428,237
-	-	-	-	-	125,129
-	-	-	34,529	-	34,529
<u>66,489</u>	<u>172,675</u>	<u>22,533</u>	<u>34,529</u>	<u>18,480</u>	<u>641,162</u>
<u>8,976</u>	<u>(2,715)</u>	<u>(18,033)</u>	<u>127,595</u>	<u>23,347</u>	<u>674,344</u>
-	-	-	215,509	-	215,509
-	(5,509)	-	-	(624,300)	(869,490)
<u>0</u>	<u>(5,509)</u>	<u>0</u>	<u>215,509</u>	<u>(624,300)</u>	<u>(653,981)</u>
8,976	(8,224)	(18,033)	343,104	(600,953)	20,363
<u>20,600</u>	<u>261,526</u>	<u>88,303</u>	<u>2,411,467</u>	<u>1,142,757</u>	<u>4,848,829</u>
<u>\$ 29,576</u>	<u>\$ 253,302</u>	<u>\$ 70,270</u>	<u>\$ 2,754,571</u>	<u>\$ 541,804</u>	<u>\$ 4,869,192</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 COUNTY SCHOOL FUND - 220**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes - other	\$ 2,429	\$ 80,000	\$ 80,000	\$ 77,571
Intergovernmental revenues	122,348	20,000	46,000	(76,348)
Interest earned	352	-	-	(352)
Total revenues	<u>125,129</u>	<u>100,000</u>	<u>126,000</u>	<u>871</u>
Expenditures				
Other requirements	<u>125,129</u>	<u>100,000</u>	<u>126,000</u>	<u>871</u>
Total expenditures	<u>125,129</u>	<u>100,000</u>	<u>126,000</u>	<u>871</u>
Excess of revenues over (under) expenditures and net changes in fund balance	0	0	0	0
Available fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
GENERAL GOVERNMENT SUB-FUND
TRANSIENT OCCUPANCY TAX FUND - 222
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes - other	\$ 397,610	\$ 250,000	\$ 250,000	\$ (147,610)
Interest earned	5,638	1,200	1,200	(4,438)
Total revenues	<u>403,248</u>	<u>251,200</u>	<u>251,200</u>	<u>(152,048)</u>
Expenditures				
Materials and services	107,972	192,060	164,510	56,538
Total expenditures	<u>107,972</u>	<u>192,060</u>	<u>164,510</u>	<u>56,538</u>
Excess of revenues over (under) expenditures	<u>295,276</u>	<u>59,140</u>	<u>86,690</u>	<u>(208,586)</u>
Other financing sources (uses)				
Transfers out	<u>(238,050)</u>	<u>(210,500)</u>	<u>(238,050)</u>	<u>-</u>
Total other financing sources (uses)	<u>(238,050)</u>	<u>(210,500)</u>	<u>(238,050)</u>	<u>0</u>
Net change in fund balance	57,226	(151,360)	(151,360)	(208,586)
Available fund balance, July 1	<u>164,393</u>	<u>151,360</u>	<u>151,360</u>	<u>(13,033)</u>
Available fund balance, June 30	221,619	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (221,619)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>4,165</u>
GAAP Ending net position	<u>\$ 225,784</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 COUNTY PROJECTS FUND - 229**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 40,303	\$ -	\$ -	\$ (40,303)
Interest earned	2,603	720	720	(1,883)
Total revenues	<u>42,906</u>	<u>720</u>	<u>720</u>	<u>(42,186)</u>
Expenditures				
Materials and services	12,254	112,040	112,040	99,786
Total expenditures	<u>12,254</u>	<u>112,040</u>	<u>112,040</u>	<u>99,786</u>
Excess of revenues over (under) expenditures	<u>30,652</u>	<u>(111,320)</u>	<u>(111,320)</u>	<u>(141,972)</u>
Other financing sources (uses)				
Transfers out	(1,631)	(6,000)	(6,000)	(4,369)
Total other financing sources (uses)	<u>(1,631)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(4,369)</u>
Net change in fund balance	29,021	(117,320)	(117,320)	(146,341)
Available fund balance, July 1	<u>127,982</u>	<u>117,320</u>	<u>117,320</u>	<u>(10,662)</u>
Available fund balance, June 30	157,003	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (157,003)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>1,923</u>
GAAP Ending net position	<u>\$ 158,926</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 BUSINESS LOAN FUND - 231**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Loan principal	\$ 236,974	\$ 55,800	\$ 55,800	\$ (181,174)
Loan interest	21,228	25,633	25,633	4,405
Interest earned	13,647	3,000	3,000	(10,647)
Total revenues	<u>271,849</u>	<u>84,433</u>	<u>84,433</u>	<u>(187,416)</u>
Expenditures				
Materials and services	6,101	10,250	10,250	4,149
Business loans	75,000	634,183	634,183	559,183
Total expenditures	<u>81,101</u>	<u>644,433</u>	<u>644,433</u>	<u>563,332</u>
Excess of revenues over (under) expenditures and net changes in fund balance	190,748	(560,000)	(560,000)	(750,748)
Available fund balance, July 1	<u>630,017</u>	<u>560,000</u>	<u>560,000</u>	<u>(70,017)</u>
Available fund balance, June 30	820,765	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (820,765)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	10,079
Interfund loan receivable	<u>4,115</u>
Fund basis fund balance	834,959
Business loans receivable	<u>297,137</u>
GAAP Ending fund balance	<u>\$ 1,132,096</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 SMOKE MANAGEMENT FUND - 236**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 73,759	\$ 64,000	\$ 64,000	\$ (9,759)
Interest earned	879	300	300	(579)
Total revenues	<u>74,638</u>	<u>64,300</u>	<u>64,300</u>	<u>(10,338)</u>
Expenditures				
Personal services	653	14,250	1,250	597
Materials and services	65,836	63,496	76,496	10,660
Operating contingency	-	8,000	8,000	8,000
Total expenditures	<u>66,489</u>	<u>85,746</u>	<u>85,746</u>	<u>19,257</u>
Excess of revenues over (under) expenditures and net changes in fund balance	8,149	(21,446)	(21,446)	(29,595)
Available fund balance, July 1	<u>20,776</u>	<u>21,446</u>	<u>21,446</u>	<u>670</u>
Available fund balance, June 30	28,925	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (28,925)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>651</u>
GAAP Ending net position	<u>\$ 29,576</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 ECONOMIC DEVELOPMENT FUND - 250**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 116,274	\$ 125,000	\$ 125,000	\$ 8,726
Interest earned	4,787	500	500	(4,287)
Miscellaneous revenues	44,440	37,500	37,500	(6,940)
Total revenues	165,501	163,000	163,000	(2,501)
Expenditures				
Materials and services	172,675	339,530	339,530	166,855
Operating contingency	-	-	-	-
Total expenditures	172,675	339,530	339,530	166,855
Excess of revenues over (under) expenditures and net changes in fund balance	(39,023)	(198,160)	(208,530)	(169,507)
Available fund balance, July 1	262,449	198,160	208,530	(53,919)
Available fund balance, June 30	223,426	\$ 0	\$ 0	\$ (223,426)

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	3,536
Interfund loan payment	26,339
GAAP Ending net position	\$ 253,301

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
GENERAL GOVERNMENT SUB-FUND
CONCILIATION- MEDIATION FUND - 257
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 1,200	\$ 15,000	\$ 15,000	\$ 13,800
Interest earned	1,685	500	500	(1,185)
Total revenues	<u>2,885</u>	<u>15,500</u>	<u>15,500</u>	<u>12,615</u>
Expenditures				
Materials and services	<u>22,533</u>	<u>105,500</u>	<u>105,500</u>	<u>82,967</u>
Total expenditures	<u>22,533</u>	<u>105,500</u>	<u>105,500</u>	<u>82,967</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(19,648)	(90,000)	(90,000)	(70,352)
Available fund balance, July 1	<u>88,673</u>	<u>90,000</u>	<u>90,000</u>	<u>1,327</u>
Available fund balance, June 30	69,025	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (69,025)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>1,245</u>
GAAP Ending net position	<u>\$ 70,270</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
GENERAL GOVERNMENT SUB-FUND
CAPITAL IMPROVEMENTS FUND - 311
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Charges for services	\$ 67,802	\$ 57,500	\$ 57,500	\$ (10,302)
Interest earned	51,396	4,000	4,000	(47,396)
Total revenues	<u>119,198</u>	<u>61,500</u>	<u>61,500</u>	<u>(57,698)</u>
Expenditures				
Materials and services	9,106	187,500	187,500	178,394
Capital outlay	25,423	1,900,248	1,900,248	1,874,825
Total expenditures	<u>34,529</u>	<u>2,087,748</u>	<u>2,087,748</u>	<u>2,053,219</u>
Excess of revenues over (under) expenditures	<u>84,669</u>	<u>(2,026,248)</u>	<u>(2,026,248)</u>	<u>(2,110,917)</u>
Other financing sources (uses)				
Transfers in	241,849	231,630	242,000	151
Total other financing sources (uses)	<u>241,849</u>	<u>231,630</u>	<u>242,000</u>	<u>151</u>
Net change in fund balance	326,518	(1,794,618)	(1,784,248)	(2,110,766)
Available fund balance, July 1	<u>2,416,432</u>	<u>1,794,618</u>	<u>1,784,248</u>	<u>(632,184)</u>
Available fund balance, June 30	2,742,950	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(2,742,950)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	37,960
Interfund loan payment	<u>(26,339)</u>
Fund basis fund balance	2,754,571
Note receivable	<u>7,015</u>
GAAP Ending fund balance	<u>\$ 2,761,586</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 COURTHOUSE BOND/CONSTRUCTION FUND - 320**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 18,076	\$ -	\$ -	\$ (18,076)
Total revenues	<u>18,076</u>	<u>0</u>	<u>0</u>	<u>(18,076)</u>
Expenditures				
Materials and services	18,480	30,000	30,000	11,520
Capital outlay	-	470,000	470,000	470,000
Total expenditures	<u>18,480</u>	<u>500,000</u>	<u>500,000</u>	<u>481,520</u>
Excess of revenues over (under) expenditures	<u>(404)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>(499,596)</u>
Other financing sources (uses)				
Transfers out	<u>(624,300)</u>	<u>(624,300)</u>	<u>(624,300)</u>	<u>-</u>
Total other financing sources (uses)	<u>(624,300)</u>	<u>(624,300)</u>	<u>(624,300)</u>	<u>0</u>
Net change in fund balance	<u>(624,704)</u>	<u>(1,124,300)</u>	<u>(1,124,300)</u>	<u>(499,596)</u>
Available fund balance, July 1	<u>1,153,158</u>	<u>1,124,300</u>	<u>1,124,300</u>	<u>(28,858)</u>
Available fund balance, June 30	<u>528,454</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (528,454)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>13,350</u>
GAAP Ending net position	<u>\$ 541,804</u>



Public Health
Prevent. Promote. Protect.

PUBLIC HEALTH FUND

SUB-FUND #

225	CO Health Board Fund
239	Public Health Grants Fund
244	MH Alcohol & Drug Program Fund
246	Developmental Disability Fund
247	Early Learning Initiative Fund
253	Community Health Reserve Fund

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
PUBLIC HEALTH FUND
June 30, 2019

	<u>225</u> CO Comm Health Board Fund	<u>239</u> Public Health Grants Fund	<u>244</u> Alcohol & Drug Program Fund
ASSETS			
Cash and investments	\$ 305,805	\$ (16,995)	\$ 107,271
Notes receivable	13,993	-	-
Accounts receivable	73,141	177,925	3,611
Total assets	<u>\$ 392,939</u>	<u>\$ 160,930</u>	<u>\$ 110,882</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	<u>\$ 108,663</u>	<u>\$ 79,349</u>	<u>\$ 3,438</u>
Total liabilities	<u>108,663</u>	<u>79,349</u>	<u>3,438</u>
Deferred inflows of resources			
Unavailable notes receivable	<u>13,993</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>13,993</u>	<u>0</u>	<u>0</u>
Fund balance			
Restricted	<u>270,283</u>	<u>81,581</u>	<u>107,444</u>
Total fund balance	<u>270,283</u>	<u>81,581</u>	<u>107,444</u>
Total liabilities and fund balance	<u>\$ 392,939</u>	<u>\$ 160,930</u>	<u>\$ 110,882</u>

246 Developmental Disabilities Fund	247 Early Learning Initiative Fund	253 Community Health Reserve Fund	Totals June 30, 2019
\$ 57,177	\$ 20,608	\$ 861,838	\$ 1,335,704
-	-	-	13,993
63,234	-	-	317,911
<u>\$ 120,411</u>	<u>\$ 20,608</u>	<u>\$ 861,838</u>	<u>\$ 1,667,608</u>
<u>\$ 58,174</u>	<u>\$ 290</u>	<u>\$ 3,420</u>	<u>\$ 253,334</u>
<u>58,174</u>	<u>290</u>	<u>3,420</u>	<u>253,334</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>13,993</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>13,993</u>
<u>62,237</u>	<u>20,318</u>	<u>858,418</u>	<u>1,400,281</u>
<u>62,237</u>	<u>20,318</u>	<u>858,418</u>	<u>1,400,281</u>
<u>\$ 120,411</u>	<u>\$ 20,608</u>	<u>\$ 861,838</u>	<u>\$ 1,667,608</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
PUBLIC HEALTH FUND
For the Year Ended
June 30, 2019

	225 CO Comm Health Board Fund	239 Public Health Grants Fund	244 Alcohol & Drug Program Fund
Revenues			
Licenses and permits	\$ -	\$ -	\$ -
Intergovernmental revenue	1,847,956	1,193,833	1,587,385
Charges for services	-	15,184	-
Interest earned	17,219	3,641	5,704
Miscellaneous revenues	-	28,370	-
	<u>1,865,175</u>	<u>1,241,028</u>	<u>1,593,089</u>
Total revenues			
Expenditures			
Current			
Health and welfare	1,833,837	1,264,358	1,455,649
	<u>1,833,837</u>	<u>1,264,358</u>	<u>1,455,649</u>
Total expenditures			
Excess of revenues over (under) expenditures	<u>31,338</u>	<u>(23,330)</u>	<u>137,440</u>
Other financing sources (uses)			
Transfers in	-	9,500	-
Transfers out	(126,148)	(71,116)	(117,315)
	<u>(126,148)</u>	<u>(61,616)</u>	<u>(117,315)</u>
Total other financing sources (uses)			
Net change in fund balance	(94,810)	(84,946)	20,125
Prior period adjustment	-	-	(56,785)
Available fund balance, July 1	<u>365,093</u>	<u>166,527</u>	<u>144,104</u>
Available fund balance, June 30	<u>\$ 270,283</u>	<u>\$ 81,581</u>	<u>\$ 107,444</u>

246 Developmental Disabilities Fund	247 Early Learning Initiative Fund	253 Community Health Reserve Fund	Totals June 30, 2019
\$ -	\$ -	\$ -	\$ -
329,328	3,024	-	4,961,526
-	-	-	15,184
2,394	-	26,668	55,626
-	-	11,591	39,961
<u>331,722</u>	<u>3,024</u>	<u>38,259</u>	<u>5,072,297</u>
<u>304,337</u>	<u>5,280</u>	<u>69,952</u>	<u>4,933,413</u>
<u>304,337</u>	<u>5,280</u>	<u>69,952</u>	<u>4,933,413</u>
<u>27,385</u>	<u>(2,256)</u>	<u>(31,693)</u>	<u>138,884</u>
-	-	159,804	169,304
<u>(24,667)</u>	<u>-</u>	<u>-</u>	<u>(339,246)</u>
<u>(24,667)</u>	<u>0</u>	<u>159,804</u>	<u>(169,942)</u>
2,718	(2,256)	128,111	(31,058)
-	-	56,785	-
<u>59,519</u>	<u>22,574</u>	<u>673,522</u>	<u>1,431,339</u>
<u>\$ 62,237</u>	<u>\$ 20,318</u>	<u>\$ 858,418</u>	<u>\$ 1,400,281</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 PUBLIC HEALTH SUB-FUND
 CENTRAL OREGON COMMUNITY HEALTH BOARD FUND - 225**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,847,956	\$ 2,000,000	\$ 2,000,000	\$ 152,044
Interest earned	8,339	5,500	5,500	(2,839)
Total revenues	<u>1,856,295</u>	<u>2,005,500</u>	<u>2,005,500</u>	<u>149,205</u>
Expenditures				
Materials and services	1,833,837	2,256,381	2,256,381	422,544
Risk reserve	-	350,000	350,000	350,000
Total expenditures	<u>1,833,837</u>	<u>2,606,381</u>	<u>2,606,381</u>	<u>772,544</u>
Excess of revenues over (under) expenditures	<u>22,458</u>	<u>(600,881)</u>	<u>(600,881)</u>	<u>(623,339)</u>
Other financing sources (uses)				
Transfers out	<u>(126,148)</u>	<u>(149,800)</u>	<u>(149,800)</u>	<u>(23,652)</u>
Total other financing sources (uses)	<u>(126,148)</u>	<u>(149,800)</u>	<u>(149,800)</u>	<u>(23,652)</u>
Net change in fund balance	<u>(103,690)</u>	<u>(750,681)</u>	<u>(750,681)</u>	<u>(646,991)</u>
Available fund balance, July 1	<u>367,814</u>	<u>750,681</u>	<u>750,681</u>	<u>382,867</u>
Available fund balance, June 30	<u>\$ 264,124</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (264,124)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>6,158</u>
Fund basis fund balance	270,282
Adjust property taxes to full accrual	<u>13,993</u>
GAAP Ending fund balance	<u>\$ 284,275</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 PUBLIC HEALTH SUB-FUND
 PUBLIC HEALTH GRANTS FUND - 239**

(Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,193,833	\$ 970,542	\$ 1,098,828	\$ (95,005)
Charges for services	15,184	15,000	15,000	(184)
Interest earned	1,384	2,500	2,500	1,116
Miscellaneous revenues	28,370	500	6,500	(21,870)
Total revenues	<u>1,238,771</u>	<u>988,542</u>	<u>1,122,828</u>	<u>(115,943)</u>
Expenditures				
Personal services	814,163	836,834	836,834	22,671
Materials and services	444,242	326,740	440,026	(4,216)
Capital outlay	5,952	-	6,000	48
Total expenditures	<u>1,264,357</u>	<u>1,163,574</u>	<u>1,282,860</u>	<u>18,503</u>
Excess of revenues over (under) expenditures	<u>(25,586)</u>	<u>(175,032)</u>	<u>(160,032)</u>	<u>(134,446)</u>
Other financing sources (uses)				
Transfers in	9,500	9,500	9,500	-
Transfers out	(71,116)	(71,116)	(86,116)	(15,000)
Total other financing sources (uses)	<u>(61,616)</u>	<u>(61,616)</u>	<u>(76,616)</u>	<u>(15,000)</u>
Net change in fund balance	(87,202)	(236,648)	(236,648)	(149,446)
Available fund balance, July 1	<u>167,760</u>	<u>236,648</u>	<u>236,648</u>	<u>68,888</u>
Available fund balance, June 30	80,558	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (80,558)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>1,023</u>
GAAP Ending net position	<u>\$ 81,581</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 PUBLIC HEALTH SUB-FUND
 ALCOHOL AND DRUG PROGRAM FUND - 244**

(Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,587,385	\$ 1,373,500	\$ 1,434,000	\$ (153,385)
Interest earned	2,378	5,500	5,500	3,122
Total revenues	<u>1,589,763</u>	<u>1,379,000</u>	<u>1,439,500</u>	<u>(150,263)</u>
Expenditures				
Materials and services	1,455,649	1,479,217	1,479,217	23,568
Total expenditures	<u>1,455,649</u>	<u>1,479,217</u>	<u>1,479,217</u>	<u>23,568</u>
Excess of revenues over (under) expenditures	<u>134,114</u>	<u>(100,217)</u>	<u>(39,717)</u>	<u>(173,831)</u>
Other financing sources (uses)				
Transfers out	(117,315)	(62,214)	(122,714)	(5,399)
Total other financing sources (uses)	<u>(117,315)</u>	<u>(62,214)</u>	<u>(122,714)</u>	<u>(5,399)</u>
Net change in fund balance	16,799	(162,431)	(162,431)	(179,230)
Prior period adjustment	(56,785)	-	-	56,785
Available fund balance, July 1	<u>145,673</u>	<u>162,431</u>	<u>162,431</u>	<u>16,758</u>
Available fund balance, June 30	105,687	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (105,687)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>1,757</u>
GAAP Ending net position	<u>\$ 107,444</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 PUBLIC HEALTH SUB-FUND
 DEVELOPMENTAL DISABILITY FUND - 246**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 329,328	\$ 360,000	\$ 360,000	\$ 30,672
Interest earned	1,190	650	650	(540)
Total revenues	<u>330,518</u>	<u>360,650</u>	<u>360,650</u>	<u>30,132</u>
Expenditures				
Materials and services	<u>304,337</u>	<u>420,009</u>	<u>420,009</u>	<u>115,672</u>
Total expenditures	<u>304,337</u>	<u>420,009</u>	<u>420,009</u>	<u>115,672</u>
Excess of revenues over (under) expenditures	<u>26,181</u>	<u>(59,359)</u>	<u>(59,359)</u>	<u>(85,540)</u>
Other financing sources (uses)				
Transfers out	<u>(24,667)</u>	<u>(26,964)</u>	<u>(26,964)</u>	<u>(2,297)</u>
Total other financing sources (uses)	<u>(24,667)</u>	<u>(26,964)</u>	<u>(26,964)</u>	<u>(2,297)</u>
Net change in fund balance	1,514	(86,323)	(86,323)	(87,837)
Available fund balance, July 1	<u>59,844</u>	<u>86,323</u>	<u>86,323</u>	<u>26,479</u>
Available fund balance, June 30	61,358	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (61,358)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>879</u>
GAAP Ending net position	<u>\$ 62,237</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 PUBLIC HEALTH SUB-FUND
 EARLY LEARNING INITIATIVE FUND - 247**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 3,024	\$ 18,571	\$ 18,571	\$ 15,547
Total revenues	<u>3,024</u>	<u>18,571</u>	<u>18,571</u>	<u>15,547</u>
Expenditures				
Materials and services	<u>5,280</u>	<u>38,116</u>	<u>38,116</u>	<u>32,836</u>
Total expenditures	<u>5,280</u>	<u>38,116</u>	<u>38,116</u>	<u>32,836</u>
Excess of revenues over (under) expenditures and net change in fund balance	(2,256)	(19,545)	(19,545)	(17,289)
Available fund balance, July 1	<u>22,574</u>	<u>19,545</u>	<u>19,545</u>	<u>(3,029)</u>
Available fund balance, June 30	<u>\$ 20,318</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (20,318)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 PUBLIC HEALTH SUB-FUND
 COMMUNITY HEALTH RESERVE FUND - 253**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
Interest earned	13,685	5,500	5,500	(8,185)
Miscellaneous revenues	11,591	6,000	6,000	(5,591)
Total revenues	25,276	11,500	11,500	(13,776)
Expenditures				
Materials and services	69,951	600,633	600,633	530,682
Total expenditures	69,951	600,633	600,633	530,682
Excess of revenues over (under) expenditures and net changes in fund balance	115,129	(534,049)	(534,049)	(649,178)
Prior period adjustment	56,785	-	-	(56,785)
Available fund balance, July 1	676,397	534,049	534,049	(142,348)
Available fund balance, June 30	848,311	\$ 0	\$ 0	\$ (848,311)

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	10,107
GAAP Ending net position	\$ 858,418

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NONMAJOR GOVERNMENTAL FUNDS

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2019
(With Comparative Totals for 2018)

	District Attorney	Building and Grounds	Clerk	Assessor
ASSETS				
Cash and investments	\$ 19,394	\$ 499,771	\$ 62,436	\$ 57,583
Receivables				
Other	227,732	274,373	-	-
Total assets	<u>\$ 247,126</u>	<u>\$ 774,144</u>	<u>\$ 62,436</u>	<u>\$ 57,583</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 35,229	\$ 47,291	\$ 16,900	\$ 129
Due to other funds	-	70,553	-	-
Total liabilities	<u>35,229</u>	<u>117,844</u>	<u>16,900</u>	<u>129</u>
Fund balance				
Restricted	211,897	215,982	45,536	57,454
Committed	-	440,318	-	-
Total fund balance	<u>211,897</u>	<u>656,300</u>	<u>45,536</u>	<u>57,454</u>
Total liabilities and fund balance	<u>\$ 247,126</u>	<u>\$ 774,144</u>	<u>\$ 62,436</u>	<u>\$ 57,583</u>

<u>Surveyor</u>	<u>Community Justice</u>	<u>Veterans</u>	<u>Debt Service</u>	<u>Totals 2019</u>	<u>Totals 2018</u>
\$ 12,479	\$ 1,847,590	\$ 15,672	\$ 1,132,762	\$ 3,647,687	\$ 2,935,523
-	2,790	21,042	750	526,687	211,909
<u>\$ 12,479</u>	<u>\$ 1,850,380</u>	<u>\$ 36,714</u>	<u>\$ 1,133,512</u>	<u>\$ 4,174,374</u>	<u>\$ 3,147,432</u>
\$ 1,063	\$ 9,698	\$ 947	\$ -	\$ 111,257	\$ 48,768
-	-	-	-	70,553	99,468
<u>1,063</u>	<u>9,698</u>	<u>947</u>	<u>0</u>	<u>181,810</u>	<u>148,236</u>
11,416	1,840,682	35,767	1,133,512	3,552,246	2,526,126
-	-	-	-	440,318	473,070
<u>11,416</u>	<u>1,840,682</u>	<u>35,767</u>	<u>1,133,512</u>	<u>3,992,564</u>	<u>2,999,196</u>
<u>\$ 12,479</u>	<u>\$ 1,850,380</u>	<u>\$ 36,714</u>	<u>\$ 1,133,512</u>	<u>\$ 4,174,374</u>	<u>\$ 3,147,432</u>

JEFFERSON COUNTY, OREGON
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended
 June 30, 2019
 (With Comparative Totals for 2018)

	District Attorney	Building and Grounds	Clerk	Assessor
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-		6,304	-
Intergovernmental revenues	826,237	141,352	142,000	7,000
Charges for services	29,388	256,491	-	26,900
Interest earned	3,894	12,597	890	2,003
Miscellaneous revenue	-	368,567	-	-
Total revenues	<u>859,519</u>	<u>779,007</u>	<u>149,194</u>	<u>35,903</u>
Expenditures				
Current				
General services	-	-	143,833	137,992
Public safety	776,951	-	-	-
Culture and recreation	-	530,675	-	-
Capital outlay	-	385,694	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>776,951</u>	<u>916,369</u>	<u>143,833</u>	<u>137,992</u>
Excess of revenues over (under) expenditures	<u>82,568</u>	<u>(137,362)</u>	<u>5,361</u>	<u>(102,089)</u>
Other financing sources (uses)				
Transfers in	5,000	253,550	-	110,000
Transfers out	(82,440)	(10,052)	(2,640)	(1,272)
Total other financing sources (uses)	<u>(77,440)</u>	<u>243,498</u>	<u>(2,640)</u>	<u>108,728</u>
Net change in fund balance	5,128	106,136	2,721	6,639
Available fund balance, July 1	<u>206,769</u>	<u>550,164</u>	<u>42,815</u>	<u>50,815</u>
Available fund balance, June 30	<u>\$ 211,897</u>	<u>\$ 656,300</u>	<u>\$ 45,536</u>	<u>\$ 57,454</u>

Surveyor	Community Justice	Veterans	Debt Service	Totals 2019	Totals 2018
\$ -	\$ -	\$ -	\$ 1,307	\$ 1,307	\$ -
-	-	-	-	6,304	10,179
-	1,232,737	84,584	-	2,433,910	2,392,266
32,835	-	-	-	345,614	461,309
266	37,901	-	3,551	61,102	29,730
-	-	-	7,873	376,440	113,329
<u>33,101</u>	<u>1,270,638</u>	<u>84,584</u>	<u>12,731</u>	<u>3,224,677</u>	<u>3,006,813</u>
31,181	-	132,308	4,161	449,475	301,864
-	863,182	-	-	1,640,133	1,452,852
-	-	-	-	530,675	591,343
-	-	-	-	385,694	14,360
-	-	-	165,000	165,000	165,000
-	-	-	326,238	326,238	329,537
<u>31,181</u>	<u>863,182</u>	<u>132,308</u>	<u>495,399</u>	<u>3,497,215</u>	<u>2,854,956</u>
<u>1,920</u>	<u>407,456</u>	<u>(47,724)</u>	<u>(482,668)</u>	<u>(272,538)</u>	<u>151,857</u>
-	11,000	47,000	1,115,550	1,542,100	1,267,775
(2,630)	(174,040)	(3,120)	-	(276,194)	(540,432)
<u>(2,630)</u>	<u>(163,040)</u>	<u>43,880</u>	<u>1,115,550</u>	<u>1,265,906</u>	<u>727,343</u>
(710)	244,416	(3,844)	632,882	993,368	879,200
<u>12,126</u>	<u>1,596,266</u>	<u>39,611</u>	<u>500,630</u>	<u>2,999,196</u>	<u>2,119,996</u>
<u>\$ 11,416</u>	<u>\$ 1,840,682</u>	<u>\$ 35,767</u>	<u>\$ 1,133,512</u>	<u>\$ 3,992,564</u>	<u>\$ 2,999,196</u>

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DISTRICT ATTORNEY FUND

SUB-FUND #

- 213 Law Library Fund
- 219 Victims Assistance Fund
- 230 Rural Domestic Violence Fund
- 259 Litigation Fund

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JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DISTRICT ATTORNEY FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 826,236	\$ 815,017	\$ 952,517	\$ 126,281
Charges for services	29,389	13,000	13,000	(16,389)
Interest earned	3,894	1,400	1,400	(2,494)
Total revenues	<u>859,519</u>	<u>829,417</u>	<u>966,917</u>	<u>107,398</u>
Expenditures				
Law library	7,850	13,800	13,800	5,950
Victims assistance	390,008	367,962	435,562	45,554
Rural domestic violence	372,589	372,740	429,990	57,401
Litigation	6,505	113,925	113,925	107,420
Operating contingency	-	96,494	96,494	96,494
Total expenditures	<u>776,952</u>	<u>964,921</u>	<u>1,089,771</u>	<u>312,819</u>
Excess of revenues over (under) expenditures	<u>82,567</u>	<u>(135,504)</u>	<u>(122,854)</u>	<u>(205,421)</u>
Other financing sources (uses)				
Transfers in	5,000	5,000	5,000	-
Transfers out	(82,439)	(81,140)	(93,790)	(11,351)
Total other financing sources (uses)	<u>(77,439)</u>	<u>(76,140)</u>	<u>(88,790)</u>	<u>(11,351)</u>
Net change in fund balance	5,128	(211,644)	(211,644)	(216,772)
Available fund balance, July 1	<u>206,769</u>	<u>276,858</u>	<u>276,858</u>	<u>70,089</u>
Available fund balance, June 30	<u>\$ 211,897</u>	<u>\$ 65,214</u>	<u>\$ 65,214</u>	<u>\$ (146,683)</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
DISTRICT ATTORNEY FUND
June 30, 2019

	213 Law Library Fund	219 Victims Assistance Fund	230 Rural Domestic Violence Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and investments	\$ 81,657	\$ (74,024)	\$ (97,918)
Accounts receivable	-	115,795	111,937
Total assets	<u>\$ 81,657</u>	<u>\$ 41,771</u>	<u>\$ 14,019</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	<u>\$ 472</u>	<u>\$ 20,738</u>	<u>\$ 14,019</u>
Total liabilities	<u>472</u>	<u>20,738</u>	<u>14,019</u>
Fund balance			
Restricted	<u>81,185</u>	<u>21,033</u>	<u>-</u>
Total fund balance	<u>81,185</u>	<u>21,033</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 81,657</u>	<u>\$ 41,771</u>	<u>\$ 14,019</u>

259 Litigation Fund	<u>Totals</u> June 30, 2019
\$ 109,679	\$ 19,394
<u>-</u>	<u>227,732</u>
<u>\$ 109,679</u>	<u>\$ 247,126</u>
\$ -	\$ 35,229
<u>0</u>	<u>35,229</u>
<u>109,679</u>	<u>211,897</u>
<u>109,679</u>	<u>211,897</u>
<u>\$ 109,679</u>	<u>\$ 247,126</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
DISTRICT ATTORNEY FUND
For the Year Ended
June 30, 2019

	213 Law Library Fund	219 Victims Assistance Fund	230 Rural Domestic Violence Fund
Revenues			
Intergovernmental revenue	\$ -	\$ 413,426	\$ 412,811
Charges for services	29,388	-	-
Interest earned	1,697	-	-
Total revenues	<u>31,085</u>	<u>413,426</u>	<u>412,811</u>
Expenditures			
Public safety	<u>7,850</u>	<u>390,007</u>	<u>372,589</u>
Total expenditures	<u>7,850</u>	<u>390,007</u>	<u>372,589</u>
Excess of revenues over (under) expenditures	<u>23,235</u>	<u>23,419</u>	<u>40,222</u>
Other financing sources (uses)			
Transfers out	<u>(6,825)</u>	<u>(35,393)</u>	<u>(40,222)</u>
Total other financing sources (uses)	<u>(6,825)</u>	<u>(35,393)</u>	<u>(40,222)</u>
Net change in fund balance	16,410	(11,974)	0
Available fund balance, July 1	<u>64,775</u>	<u>33,007</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 81,185</u>	<u>\$ 21,033</u>	<u>\$ 0</u>

259 Litigation Fund	<u>Totals</u> <u>June 30,</u> <u>2019</u>
\$ -	\$ 826,237
-	29,388
<u>2,197</u>	<u>3,894</u>
<u>2,197</u>	<u>859,519</u>
<u>6,505</u>	<u>776,951</u>
<u>6,505</u>	<u>776,951</u>
<u>(4,308)</u>	<u>82,568</u>
<u>-</u>	<u>(82,440)</u>
<u>5,000</u>	<u>(77,440)</u>
692	5,128
<u>108,987</u>	<u>206,769</u>
<u>\$ 109,679</u>	<u>\$ 211,897</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DISTRICT ATTORNEY SUB-FUND
 LAW LIBRARY FUND - 213**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 29,388	\$ 13,000	\$ 13,000	\$ (16,388)
Interest earned	1,697	600	600	(1,097)
Total revenues	<u>31,085</u>	<u>13,600</u>	<u>13,600</u>	<u>(17,485)</u>
Expenditures				
Materials and services	7,850	13,800	13,800	5,950
Total expenditures	<u>7,850</u>	<u>13,800</u>	<u>13,800</u>	<u>5,950</u>
Excess of revenues over (under) expenditures	<u>23,235</u>	<u>(200)</u>	<u>(200)</u>	<u>(23,435)</u>
Other financing sources (uses)				
Transfers out	(6,825)	(6,825)	(6,825)	-
Total other financing sources (uses)	<u>(6,825)</u>	<u>(6,825)</u>	<u>(6,825)</u>	<u>0</u>
Net change in fund balance	16,410	(7,025)	(7,025)	(23,435)
Available fund balance, July 1	<u>64,775</u>	<u>72,239</u>	<u>72,239</u>	<u>7,464</u>
Available fund balance, June 30	<u>\$ 81,185</u>	<u>\$ 65,214</u>	<u>\$ 65,214</u>	<u>\$ (15,971)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DISTRICT ATTORNEY SUB-FUND
 VICTIMS ASSISTANCE FUND - 219**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 413,426	\$ 402,040	\$ 476,040	\$ 62,614
Total revenues	413,426	402,040	476,040	62,614
Expenditures				
Personal services	241,347	242,884	254,284	12,937
Materials and services	148,660	125,078	181,278	32,618
Operating contingency	-	96,494	96,494	96,494
Total expenditures	390,007	464,456	532,056	142,049
Excess of revenues over (under) expenditures	23,419	(62,416)	(56,016)	(79,435)
Other financing sources (uses)				
Transfers out	(35,393)	(34,078)	(40,478)	(5,085)
Total other financing sources (uses)	(35,393)	(34,078)	(40,478)	(5,085)
Net change in fund balance	(11,974)	(96,494)	(96,494)	(84,520)
Available fund balance, July 1	33,007	96,494	96,494	63,487
Available fund balance, June 30	\$ 21,033	\$ 0	\$ 0	\$ (21,033)

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DISTRICT ATTORNEY SUB-FUND
 DISTRICT ATTORNEY GRANTS FUND - 230**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 412,811	\$ 412,977	\$ 476,477	\$ 63,666
Total revenues	412,811	412,977	476,477	63,666
Expenditures				
Personal services	261,602	261,394	303,644	42,042
Materials and services	110,987	111,346	126,346	15,359
Total expenditures	372,589	372,740	429,990	57,401
Excess of revenues over (under) expenditures	40,222	40,237	46,487	6,265
Other financing sources (uses)				
Transfers out	(40,222)	(40,237)	(46,487)	(6,265)
Total other financing sources (uses)	(40,222)	(40,237)	(46,487)	(6,265)
Net change in fund balance	0	0	0	0
Available fund balance, July 1	-	-	-	-
Available fund balance, June 30	\$ 0	\$ 0	\$ 0	\$ 0

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DISTRICT ATTORNEY SUB-FUND
 LITIGATION FUND - 259**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Interest earned	\$ 2,197	\$ 800	\$ 800	\$ (1,397)
Total revenues	<u>2,197</u>	<u>800</u>	<u>800</u>	<u>(1,397)</u>
Expenditures				
Materials and services	<u>6,505</u>	<u>113,925</u>	<u>113,925</u>	<u>107,420</u>
Total expenditures	<u>6,505</u>	<u>113,925</u>	<u>113,925</u>	<u>107,420</u>
Excess of revenues over (under) expenditures				
Other financing sources (uses)				
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Net change in fund balance	692	(108,125)	(108,125)	(108,817)
Available fund balance, July 1	<u>108,987</u>	<u>108,125</u>	<u>108,125</u>	<u>(862)</u>
Available fund balance, June 30	<u>\$ 109,679</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (109,679)</u>

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BUILDINGS AND GROUNDS FUND

SUB-FUND #

- 215 Mt Jefferson Memorial Park Fund
- 216 Mt Jefferson Memorial Park Perpetual Care Fund
- 218 Fair Fund
- 224 Fair Building Fund
- 249 Park Development Fund
- 315 SDC County Park Fund
- 316 SDC CRR Park Fund

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JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
BUILDINGS AND GROUNDS FUND
(Budgetary Basis)
For the Year Ended
June 30, 2019

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 141,351	\$ 18,500	\$ 93,500	\$ (47,851)
Charges for services	256,491	217,267	467,267	210,776
Interest earned	12,598	2,740	2,740	(9,858)
Miscellaneous revenue	368,567	66,000	66,000	(302,567)
Total revenues	779,007	304,507	629,507	(149,500)
Expenditures				
Mt Jefferson park	71,607	111,148	111,148	39,541
Fair fund	334,120	395,231	394,731	60,611
Fair building fund	67,394	20,000	122,550	55,156
Park development	440,199	190,686	440,686	487
SDC county park	-	144,843	144,843	144,843
Debt service	31,964	32,050	32,050	86
Total expenditures	945,284	893,958	1,246,008	300,724
Excess of revenues over (under) expenditures	(166,277)	(589,451)	(616,501)	(450,224)
Other financing sources (uses)				
Transfers in	253,550	221,625	249,175	(4,375)
Transfers out	(10,052)	(9,778)	(10,278)	(226)
Total other financing sources (uses)	243,498	211,847	238,897	(4,601)
Net change in fund balance	77,221	(377,604)	(377,604)	(454,825)
Available fund balance, July 1	649,632	542,834	542,834	(106,798)
Available fund balance, June 30	726,853	\$ 165,230	\$ 165,230	\$ (561,623)

Reconciliation of budgetary fund balance to GAAP fund balance

Interfund loans	(70,553)
GAAP Ending fund balance	\$ 656,300

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
BUILDINGS AND GROUNDS FUND
June 30, 2019

	215 Mt Jefferson Park Fund	216 Mt Jefferson Park Perpetual Care Fund	218 Fair Fund	224 Fair Building Fund
ASSETS				
Cash and investments	\$ 70,395	\$ 129,249	\$ 160,316	\$ 101,164
Accounts receivable	-	-	-	20,951
Total assets	\$ 70,395	\$ 129,249	\$ 160,316	\$ 122,115
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 3,900	\$ -	\$ 2,673	\$ 2,129
Due to other funds	-	-	-	66,438
Total liabilities	3,900	0	2,673	68,567
Fund balance				
Committed	66,495	129,249	157,643	-
Restricted	-	-	-	53,548
Total fund balance	66,495	129,249	157,643	53,548
Total liabilities and fund balance	\$ 70,395	\$ 129,249	\$ 160,316	\$ 122,115

249 Park Development Fund	315 SDC County Park Fund	316 SDC CRR Park Fund	Totals June 30, 2019
\$ (127,902)	\$ 153,741	\$ 12,808	\$ 499,771
<u>253,422</u>	<u>-</u>	<u>-</u>	<u>274,373</u>
<u>\$ 125,520</u>	<u>\$ 153,741</u>	<u>\$ 12,808</u>	<u>\$ 774,144</u>
\$ 38,589	\$ -	\$ -	\$ 47,291
<u>-</u>	<u>-</u>	<u>4,115</u>	<u>70,553</u>
<u>38,589</u>	<u>0</u>	<u>4,115</u>	<u>117,844</u>
86,931	-	-	440,318
<u>-</u>	<u>153,741</u>	<u>8,693</u>	<u>215,982</u>
<u>86,931</u>	<u>153,741</u>	<u>8,693</u>	<u>656,300</u>
<u>\$ 125,520</u>	<u>\$ 153,741</u>	<u>\$ 12,808</u>	<u>\$ 774,144</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUILDINGS AND GROUNDS FUND**
For the Year Ended
June 30, 2019

	215 Mt Jefferson Memorial Park Fund	216 Mt Jefferson Park Perpetual Care Fund	218 Fair Fund	224 Fair Building Fund
Revenues				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ 121,353
Charges for services	4,260	3,240	161,642	12,000
Interest earned	3,810	-	2,500	478
Miscellaneous revenues	54,163	-	32,548	8,750
Total revenues	<u>62,233</u>	<u>3,240</u>	<u>196,690</u>	<u>142,581</u>
Expenditures				
Current				
Culture and recreation	71,607	-	334,120	2,275
Capital outlay	-	-	-	68,168
Total expenditures	<u>71,607</u>	<u>0</u>	<u>334,120</u>	<u>70,443</u>
Excess of revenues over (under) expenditures	<u>(9,374)</u>	<u>3,240</u>	<u>(137,430)</u>	<u>72,138</u>
Other financing sources (uses)				
Transfers in	7,500	-	142,500	43,550
Transfers out	-	-	(10,052)	-
Total other financing sources (uses)	<u>7,500</u>	<u>0</u>	<u>132,448</u>	<u>43,550</u>
Net change in fund balance	(1,874)	3,240	(4,982)	115,688
Available fund balance, July 1	<u>68,369</u>	<u>126,009</u>	<u>162,625</u>	<u>(62,140)</u>
Available fund balance, June 30	<u>\$ 66,495</u>	<u>\$ 129,249</u>	<u>\$ 157,643</u>	<u>\$ 53,548</u>

249 Park Development Fund	315 SDC County Park Fund	316 SDC CRR Park Fund	Totals June 30, 2019
\$ -	\$ 11,108	\$ 8,891	\$ 141,352
75,349	-	-	256,491
2,608	2,945	256	12,597
273,106	-	-	368,567
<u>351,063</u>	<u>14,053</u>	<u>9,147</u>	<u>779,007</u>
122,673	-	-	530,675
317,526	-	-	385,694
<u>440,199</u>	<u>0</u>	<u>0</u>	<u>916,369</u>
<u>(89,136)</u>	<u>14,053</u>	<u>9,147</u>	<u>(137,362)</u>
60,000	-	-	253,550
-	-	-	(10,052)
<u>60,000</u>	<u>0</u>	<u>0</u>	<u>243,498</u>
(29,136)	14,053	9,147	106,136
<u>116,067</u>	<u>139,688</u>	<u>(454)</u>	<u>550,164</u>
<u>\$ 86,931</u>	<u>\$ 153,741</u>	<u>\$ 8,693</u>	<u>\$ 656,300</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 BUILDING AND GROUNDS SUB-FUND
 MT JEFFERSON MEMORIAL PARK FUND - 215**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 4,260	\$ 1,800	\$ 1,800	\$ (2,460)
Interest earned	3,810	1,150	1,150	(2,660)
Miscellaneous revenues	54,163	40,000	40,000	(14,163)
Total revenues	<u>62,233</u>	<u>42,950</u>	<u>42,950</u>	<u>(19,283)</u>
Expenditures				
Other requirements	47,674	47,287	47,287	(387)
Materials and services	23,933	63,861	63,861	39,928
Total expenditures	<u>71,607</u>	<u>111,148</u>	<u>111,148</u>	<u>39,541</u>
Excess of revenues over (under) expenditures	<u>(9,374)</u>	<u>(68,198)</u>	<u>(68,198)</u>	<u>(58,824)</u>
Other financing sources (uses)				
Transfers in	7,500	3,125	3,125	(4,375)
Total other financing sources (uses)	<u>7,500</u>	<u>3,125</u>	<u>3,125</u>	<u>(4,375)</u>
Net change in fund balance	(1,874)	(65,073)	(65,073)	(63,199)
Available fund balance, July 1	<u>68,369</u>	<u>65,073</u>	<u>65,073</u>	<u>(3,296)</u>
Available fund balance, June 30	<u>\$ 66,495</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (66,495)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 BUILDING AND GROUNDS SUB-FUND
 MT JEFFERSON MEMORIAL PARK PERPETUAL CARE FUND - 216**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 3,240	\$ 1,600	\$ 1,600	\$ (1,640)
Total revenues	<u>3,240</u>	<u>1,600</u>	<u>1,600</u>	<u>(1,640)</u>
Expenditures				
Capital outlay	-	-	-	-
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures and net changes in fund balance	3,240	1,600	1,600	(1,640)
Available fund balance, July 1	<u>126,009</u>	<u>125,184</u>	<u>125,184</u>	<u>(825)</u>
Available fund balance, June 30	<u>\$ 129,249</u>	<u>\$ 126,784</u>	<u>\$ 126,784</u>	<u>\$ (2,465)</u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
BUILDING AND GROUNDS SUB-FUND
FAIR FUND - 218
(Budgetary Basis)
For the Year Ended
June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 161,642	\$ 163,867	\$ 163,867	\$ 2,225
Interest earned	2,500	-	-	(2,500)
Miscellaneous revenues	32,548	21,000	21,000	(11,548)
Total revenues	<u>196,690</u>	<u>184,867</u>	<u>184,867</u>	<u>(11,823)</u>
Expenditures				
Personal services	146,210	148,806	148,806	2,596
Materials and services	187,910	246,425	245,925	58,015
Total expenditures	<u>334,120</u>	<u>395,231</u>	<u>394,731</u>	<u>60,611</u>
Excess of revenues over (under) expenditures	<u>(137,430)</u>	<u>(210,364)</u>	<u>(209,864)</u>	<u>(72,434)</u>
Other financing sources (uses)				
Transfers in	142,500	142,500	142,500	-
Transfers out	(10,052)	(9,778)	(10,278)	(226)
Total other financing sources (uses)	<u>132,448</u>	<u>132,722</u>	<u>132,222</u>	<u>(226)</u>
Net change in fund balance	(4,982)	(77,642)	(77,642)	(72,660)
Available fund balance, July 1	<u>162,625</u>	<u>105,013</u>	<u>105,013</u>	<u>(57,612)</u>
Available fund balance, June 30	<u>\$ 157,643</u>	<u>\$ 27,371</u>	<u>\$ 27,371</u>	<u>\$ (130,272)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 BUILDING AND GROUNDS SUB-FUND
 FAIR BUILDING FUND - 224**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenue	\$ 121,353	\$ 4,000	\$ 79,000	\$ (42,353)
Charges for services	12,000	-	-	(12,000)
Interest earned	478	40	40	(438)
Miscellaneous revenues	8,750	5,000	5,000	(3,750)
Total revenues	<u>142,581</u>	<u>9,040</u>	<u>84,040</u>	<u>(58,541)</u>
Expenditures				
Materials and services	2,275	-	3,000	725
Capital outlay	88,833	43,800	143,350	54,517
Total expenditures	<u>91,108</u>	<u>43,800</u>	<u>146,350</u>	<u>55,242</u>
Excess of revenues over (under) expenditures	<u>51,473</u>	<u>(34,760)</u>	<u>(62,310)</u>	<u>(113,783)</u>
Other financing sources (uses)				
Transfers in	43,550	16,000	43,550	-
Total other financing sources (uses)	<u>43,550</u>	<u>16,000</u>	<u>43,550</u>	<u>0</u>
Net change in fund balance	95,023	(18,760)	(18,760)	(113,783)
Available fund balance, July 1	<u>24,963</u>	<u>20,249</u>	<u>20,249</u>	<u>(4,714)</u>
Available fund balance, June 30	119,986	<u>\$ 1,489</u>	<u>\$ 1,489</u>	<u>\$ (118,497)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Interfund loan payable	<u>(66,438)</u>
GAAP Ending fund balance	<u>\$ 53,548</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 BUILDING AND GROUNDS SUB-FUND
 PARK DEVELOPMENT FUND 249**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 75,349	\$ 50,000	\$ 300,000	\$ 224,651
Interest earned	2,608	500	500	(2,108)
Miscellaneous revenues	273,106	-	-	(273,106)
Total revenues	<u>351,063</u>	<u>50,500</u>	<u>300,500</u>	<u>(50,563)</u>
Expenditures				
Personal services	74,608	81,329	81,329	6,721
Materials and services	48,065	109,357	109,357	61,292
Capital outlay	317,526	-	250,000	(67,526)
Total expenditures	<u>440,199</u>	<u>190,686</u>	<u>440,686</u>	<u>487</u>
Excess of revenues over (under) expenditures	<u>(89,136)</u>	<u>(140,186)</u>	<u>(140,186)</u>	<u>(51,050)</u>
Other financing sources (uses)				
Transfers in	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Total other financing sources (uses)	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Net change in fund balance	(29,136)	(80,186)	(80,186)	(51,050)
Available fund balance, July 1	<u>116,067</u>	<u>80,186</u>	<u>80,186</u>	<u>(35,881)</u>
Available fund balance, June 30	<u>\$ 86,931</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (86,931)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 BUILDING AND GROUNDS SUB-FUND
 SDC COUNTY PARK FUND - 315**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 11,108	\$ 6,500	\$ 6,500	\$ (4,608)
Interest earned	2,945	800	800	(2,145)
Total revenues	<u>14,053</u>	<u>7,300</u>	<u>7,300</u>	<u>(6,753)</u>
Expenditures				
Materials and services	-	144,843	144,843	144,843
Total expenditures	<u>0</u>	<u>144,843</u>	<u>144,843</u>	<u>144,843</u>
Excess of revenues over (under) expenditures and net changes in fund balance	14,053	(137,543)	(137,543)	(151,596)
Available fund balance, July 1	<u>139,688</u>	<u>137,543</u>	<u>137,543</u>	<u>(2,145)</u>
Available fund balance, June 30	<u>\$ 153,741</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (153,741)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 BUILDING AND GROUNDS SUB-FUND
 SDC CRR PARK FUND - 316**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 8,891	\$ 8,000	\$ 8,000	\$ (891)
Interest earned	256	250	250	(6)
Total revenues	<u>9,147</u>	<u>8,250</u>	<u>8,250</u>	<u>(897)</u>
Expenditures				
Capital outlay	<u>8,250</u>	<u>8,250</u>	<u>8,250</u>	<u>-</u>
Total expenditures	<u>8,250</u>	<u>8,250</u>	<u>8,250</u>	<u>0</u>
Excess of revenues over (under) expenditures and net changes in fund balance	897	0	0	(897)
Available fund balance, July 1	<u>11,911</u>	<u>9,586</u>	<u>9,586</u>	<u>(2,325)</u>
Available fund balance, June 30	12,808	<u>\$ 9,586</u>	<u>\$ 9,586</u>	<u>\$ (3,222)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Interfund loan	<u>(4,115)</u>
GAAP Ending fund balance	<u>\$ 8,693</u>



CLERK FUND

SUB-FUND #

- 221 NT and Phone Services (Internal Service Fund)
- 223 Special Transportation Fund
- 241 County Clerk Records Fund

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
CLERK FUND
(Budgetary Basis)
For the Year Ended
June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 6,304	\$ 14,000	\$ 14,000	\$ 7,696
Intergovernmental revenues	142,000	67,000	142,000	-
Charges for services	4,810	-	-	(4,810)
Interest earned	3,848	1,290	1,290	(2,558)
Total revenues	<u>156,962</u>	<u>82,290</u>	<u>157,290</u>	<u>328</u>
Expenditures				
NT and phone services	235,115	212,064	220,964	(14,151)
Special transportation	142,446	67,000	142,000	(446)
County clerk records	1,387	56,233	56,233	54,846
Operating contingency	-	20,000	11,100	11,100
Total expenditures	<u>378,948</u>	<u>355,297</u>	<u>430,297</u>	<u>51,349</u>
Excess of revenues over (under) expenditures	<u>(221,986)</u>	<u>(273,007)</u>	<u>(273,007)</u>	<u>(51,021)</u>
Other financing sources (uses)				
Transfers in	220,327	218,368	218,368	(1,959)
Transfers out	(4,500)	(4,540)	(4,540)	(40)
Total other financing sources (uses)	<u>215,827</u>	<u>213,828</u>	<u>213,828</u>	<u>(1,999)</u>
Net change in fund balance	(6,159)	(59,179)	(59,179)	(53,020)
Available fund balance, July 1	<u>189,600</u>	<u>130,205</u>	<u>130,205</u>	<u>(59,395)</u>
Available fund balance, June 30	<u>\$ 183,441</u>	<u>\$ 71,026</u>	<u>\$ 71,026</u>	<u>\$ (112,415)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 NT AND PHONE SERVICES - 221**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 2,936	\$ -	\$ -	\$ (2,936)
Interest earned	2,958	800	800	(2,158)
Total revenues	<u>5,894</u>	<u>800</u>	<u>800</u>	<u>(5,094)</u>
Expenditures				
Personal services	94,471	124,614	94,614	143
Materials and services	140,645	72,450	126,350	(14,295)
Capital outlay	-	15,000	-	-
Operating contingency	-	65,000	56,100	56,100
Total expenditures	<u>235,116</u>	<u>277,064</u>	<u>277,064</u>	<u>41,948</u>
Excess of revenues over (under) expenditures	<u>(229,222)</u>	<u>(276,264)</u>	<u>(276,264)</u>	<u>(47,042)</u>
Other financing sources (uses)				
Transfers in	40,000	40,000	40,000	-
Transfers from other departments for services	182,201	178,368	178,368	(3,833)
Transfers out	<u>(1,860)</u>	<u>(1,860)</u>	<u>(1,860)</u>	<u>-</u>
Total other financing sources (uses)	<u>220,341</u>	<u>216,508</u>	<u>216,508</u>	<u>(3,833)</u>
Net change in fund balance	(8,881)	(59,756)	(59,756)	(50,875)
Available fund balance, July 1	<u>146,785</u>	<u>85,782</u>	<u>85,782</u>	<u>(61,003)</u>
Available fund balance, June 30	137,904	<u>\$ 26,026</u>	<u>\$ 26,026</u>	<u>\$ (111,878)</u>

Reconciliation of budgetary fund balance to GAAP net position

Capital assets - net	<u>73,710</u>
GAAP Ending net position	<u>\$ 211,614</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
CLERK FUND
June 30, 2019

	<u>223 Special Transportation Fund</u>	<u>241 County Clerk Records Fund</u>	<u>Totals June 30, 2019</u>
ASSETS			
Cash and investments	\$ 16,454	\$ 45,982	\$ 62,436
Total assets	<u>\$ 16,454</u>	<u>\$ 45,982</u>	<u>\$ 62,436</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 16,900	\$ -	\$ 16,900
Total liabilities	<u>16,900</u>	<u>0</u>	<u>16,900</u>
Fund balance			
Restricted	<u>(446)</u>	<u>45,982</u>	<u>45,536</u>
Total fund balance	<u>(446)</u>	<u>45,982</u>	<u>45,536</u>
Total liabilities and fund balance	<u>\$ 16,454</u>	<u>\$ 45,982</u>	<u>\$ 62,436</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
CLERK FUND
For the Year Ended
June 30, 2019

	223 Special Transportation Fund	241 County Clerk Records Fund	Totals June 30, 2019
Revenues			
License and permits	\$ -	\$ 6,304	\$ 6,304
Intergovernmental revenue	142,000	-	142,000
Interest earned	-	890	890
Total revenues	<u>142,000</u>	<u>7,194</u>	<u>149,194</u>
Expenditures			
General services	<u>142,446</u>	<u>1,387</u>	<u>143,833</u>
Total expenditures	<u>142,446</u>	<u>1,387</u>	<u>143,833</u>
Excess of revenues over (under) expenditures	<u>(446)</u>	<u>5,807</u>	<u>5,361</u>
Other financing sources (uses)			
Transfers out	<u>-</u>	<u>(2,640)</u>	<u>(2,640)</u>
Total other financing sources (uses)	<u>0</u>	<u>(2,640)</u>	<u>(2,640)</u>
Net change in fund balance	(446)	3,167	2,721
Available fund balance, July 1	<u>-</u>	<u>42,815</u>	<u>42,815</u>
Available fund balance, June 30	<u>\$ (446)</u>	<u>\$ 45,982</u>	<u>\$ 45,536</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 CLERK SUB-FUND
 SPECIAL TRANSPORTATION FUND - 223**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 142,000	\$ 67,000	\$ 142,000	\$ -
Interest earned	-	40	40	40
Total revenues	<u>142,000</u>	<u>67,040</u>	<u>142,040</u>	<u>40</u>
Expenditures				
Materials and services	<u>142,446</u>	<u>67,000</u>	<u>142,000</u>	<u>(446)</u>
Total expenditures	<u>142,446</u>	<u>67,000</u>	<u>142,000</u>	<u>(446)</u>
Excess of revenues over (under) expenditures	<u>(446)</u>	<u>40</u>	<u>40</u>	<u>486</u>
Other financing sources (uses)				
Transfers out	<u>0</u>	<u>(40)</u>	<u>(40)</u>	<u>(40)</u>
Total other financing sources (uses)	<u>0</u>	<u>(40)</u>	<u>(40)</u>	<u>(40)</u>
Net change in fund balance	(446)	0	0	446
Available fund balance, July 1	-	-	-	-
Available fund balance, June 30	<u>\$ (446)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 446</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
CLERK SUB-FUND
COUNTY CLERK RECORDS FUND - 241
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 6,304	\$ 14,000	\$ 14,000	\$ 7,696
Interest earned	890	450	450	(440)
Total revenues	<u>7,194</u>	<u>14,450</u>	<u>14,450</u>	<u>7,256</u>
Expenditures				
Materials and services	<u>1,387</u>	<u>56,233</u>	<u>56,233</u>	<u>54,846</u>
Total expenditures	<u>1,387</u>	<u>56,233</u>	<u>56,233</u>	<u>54,846</u>
Excess of revenues over (under) expenditures	<u>5,807</u>	<u>(41,783)</u>	<u>(41,783)</u>	<u>(47,590)</u>
Other financing sources (uses)				
Transfers out	<u>(2,640)</u>	<u>(2,640)</u>	<u>(2,640)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,640)</u>	<u>(2,640)</u>	<u>(2,640)</u>	<u>0</u>
Net change in fund balance	3,167	(44,423)	(44,423)	(47,590)
Available fund balance, July 1	<u>42,815</u>	<u>44,423</u>	<u>44,423</u>	<u>1,608</u>
Available fund balance, June 30	<u>\$ 45,982</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (45,982)</u>

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ASSESSOR FUND

SUB-FUND #

256 GIS FUND

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 ASSESSOR SUB-FUND
 GIS FUND - 256**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 26,900	\$ 28,000	\$ 28,000	\$ 1,100
Intergovernmental revenues	7,000	10,000	10,000	3,000
Interest earned	1,044	-	-	(1,044)
Total revenues	<u>34,944</u>	<u>38,000</u>	<u>38,000</u>	<u>3,056</u>
Expenditures				
Personal services	100,394	108,119	108,119	7,725
Materials and services	17,599	13,075	13,075	(4,524)
Capital outlay	20,000	5,000	25,000	5,000
Operating contingency	-	12,000	12,000	12,000
Total expenditures	<u>137,993</u>	<u>138,194</u>	<u>158,194</u>	<u>20,201</u>
Excess of revenues over (under) expenditures	<u>(103,049)</u>	<u>(100,194)</u>	<u>(120,194)</u>	<u>(17,145)</u>
Other financing sources (uses)				
Transfers in	110,000	90,000	110,000	-
Transfers out	(1,272)	(1,300)	(1,300)	(28)
Total other financing sources (uses)	<u>108,728</u>	<u>88,700</u>	<u>108,700</u>	<u>(28)</u>
Net change in fund balance	5,679	(11,494)	(11,494)	(17,173)
Available fund balance, July 1	<u>51,004</u>	<u>43,000</u>	<u>43,000</u>	<u>(8,004)</u>
Available fund balance, June 30	56,683	<u>\$ 31,506</u>	<u>\$ 31,506</u>	<u>\$ (25,177)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>771</u>
GAAP Ending net position	<u>\$ 57,454</u>



SURVEYOR FUND

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SURVEYOR FUND -226**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 32,835	\$ 33,000	\$ 33,000	\$ 165
Interest earned	266	120	120	(146)
Total revenues	<u>33,101</u>	<u>33,120</u>	<u>33,120</u>	<u>19</u>
Expenditures				
Public land corner preservation	<u>31,181</u>	<u>34,490</u>	<u>34,490</u>	<u>3,309</u>
Total expenditures	<u>31,181</u>	<u>34,490</u>	<u>34,490</u>	<u>3,309</u>
Excess of revenues over (under) expenditures	<u>1,920</u>	<u>(1,370)</u>	<u>(1,370)</u>	<u>(3,290)</u>
Other financing sources (uses)				
Transfers out	<u>(2,630)</u>	<u>(2,630)</u>	<u>(2,630)</u>	<u>0</u>
Total other financing sources (uses)	<u>(2,630)</u>	<u>(2,630)</u>	<u>(2,630)</u>	<u>0</u>
Net change in fund balance	(710)	(4,000)	(4,000)	(3,290)
Available fund balance, July 1	<u>12,126</u>	<u>4,000</u>	<u>4,000</u>	<u>(8,126)</u>
Available fund balance, June 30	<u>\$ 11,416</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (11,416)</u>



COMMUNITY JUSTICE FUND

SUB-FUND #

- 238 Corrections & Drugs Program Fund
- 248 Juvenile Special Project Fund
- 254 Community Justice Adult Fund

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY JUSTICE FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,232,737	\$ 1,297,496	\$ 1,297,496	\$ 64,759
Interest earned	37,901	9,100	9,100	(28,801)
Total revenues	<u>1,270,638</u>	<u>1,306,596</u>	<u>1,306,596</u>	<u>35,958</u>
Expenditures				
Juvenile special project	-	76,500	76,500	76,500
Community justice adult	863,182	958,410	958,410	95,228
Operating contingency	-	134,000	134,000	134,000
Total expenditures	<u>863,182</u>	<u>1,168,910</u>	<u>1,168,910</u>	<u>305,728</u>
Excess of revenues over (under) expenditures	<u>407,456</u>	<u>137,686</u>	<u>137,686</u>	<u>(269,770)</u>
Other financing sources (uses)				
Transfers in	11,000	11,000	11,000	-
Transfers out	(174,040)	(474,171)	(474,171)	(300,131)
Total other financing sources (uses)	<u>(163,040)</u>	<u>(463,171)</u>	<u>(463,171)</u>	<u>(300,131)</u>
Net change in fund balance	244,416	(325,485)	(325,485)	(569,901)
Available fund balance, July 1	<u>1,596,266</u>	<u>1,381,200</u>	<u>1,381,200</u>	<u>(215,066)</u>
Available fund balance, June 30	<u>\$ 1,840,682</u>	<u>\$ 1,055,715</u>	<u>\$ 1,055,715</u>	<u>\$ (784,967)</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
COMMUNITY JUSTICE FUND
June 30, 2019

	238 Corrections & Drug Program Fund	248 Juvenile Special Project Fund	254 Community Justice Adult Fund	Totals June 30, 2019
ASSETS				
Cash and investments	\$ 33,415	\$ 94,500	\$ 1,719,675	\$ 1,847,590
Accounts receivable	-	-	2,790	2,790
Total assets	\$ 33,415	\$ 94,500	\$ 1,722,465	\$ 1,850,380
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 9,698	\$ 9,698
Total liabilities	0	0	9,698	9,698
Fund balance				
Restricted	33,415	94,500	1,712,767	1,840,682
Total fund balance	33,415	94,500	1,712,767	1,840,682
Total liabilities and fund balance	\$ 33,415	\$ 94,500	\$ 1,722,465	\$ 1,850,380

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
COMMUNITY JUSTICE FUND
For the Year Ended
June 30, 2019

	238 Corrections & Drug Program Fund	248 Juvenile Special Project Fund	254 Community Justice Adult Fund	Totals June 30, 2019
Revenues				
Intergovernmental revenue	\$ 22,009	\$ -	\$ 1,210,728	\$ 1,232,737
Interest earned	559	1,776	35,566	37,901
Total revenues	<u>22,568</u>	<u>1,776</u>	<u>1,246,294</u>	<u>1,270,638</u>
Expenditures				
Public safety	-	-	863,182	863,182
Total expenditures	<u>0</u>	<u>0</u>	<u>863,182</u>	<u>863,182</u>
Excess of revenues over (under) expenditures	<u>22,568</u>	<u>1,776</u>	<u>383,112</u>	<u>407,456</u>
Other financing sources (uses)				
Transfers in	-	11,000	-	11,000
Transfers out	(11,000)	-	(163,040)	(174,040)
Total other financing sources (uses)	<u>(11,000)</u>	<u>11,000</u>	<u>(163,040)</u>	<u>(163,040)</u>
Net change in fund balance	11,568	12,776	220,072	244,416
Available fund balance, July 1	<u>21,847</u>	<u>81,724</u>	<u>1,492,695</u>	<u>1,596,266</u>
Available fund balance, June 30	<u>\$ 33,415</u>	<u>\$ 94,500</u>	<u>\$ 1,712,767</u>	<u>\$ 1,840,682</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY JUSTICE SUB-FUND
 CORRECTIONS AND DRUG PROGRAM FUND - 238**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 22,009	\$ 11,000	\$ 11,000	\$ (11,009)
Interest earned	559	100	100	(459)
Total revenues	<u>22,568</u>	<u>11,100</u>	<u>11,100</u>	<u>(11,468)</u>
Expenditures				
Operating contingency	-	4,000	4,000	4,000
Total expenditures	<u>0</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
Excess of revenues over (under) expenditures	<u>22,568</u>	<u>7,100</u>	<u>7,100</u>	<u>(15,468)</u>
Other financing sources (uses)				
Transfers out	<u>(11,000)</u>	<u>(11,000)</u>	<u>(11,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(11,000)</u>	<u>(11,000)</u>	<u>(11,000)</u>	<u>0</u>
Net change in fund balance	11,568	(3,900)	(3,900)	(15,468)
Available fund balance, July 1	<u>21,847</u>	<u>16,200</u>	<u>16,200</u>	<u>(5,647)</u>
Available fund balance, June 30	<u>\$ 33,415</u>	<u>\$ 12,300</u>	<u>\$ 12,300</u>	<u>\$ (21,115)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
COMMUNITY JUSTICE SUB-FUND
JUVENILE SPECIAL PROJECT FUND - 248
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 1,776	\$ 500	\$ 500	\$ (1,276)
Total revenues	<u>1,776</u>	<u>500</u>	<u>500</u>	<u>(1,276)</u>
Expenditures				
Materials and services	-	76,500	76,500	76,500
Total expenditures	<u>0</u>	<u>76,500</u>	<u>76,500</u>	<u>76,500</u>
Excess of revenues over (under) expenditures	<u>1,776</u>	<u>(76,000)</u>	<u>(76,000)</u>	<u>(77,776)</u>
Other financing sources (uses)				
Transfers in	11,000	11,000	11,000	-
Total other financing sources (uses)	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>0</u>
Net change in fund balance	12,776	(65,000)	(65,000)	(77,776)
Available fund balance, July 1	<u>81,724</u>	<u>65,000</u>	<u>65,000</u>	<u>(16,724)</u>
Available fund balance, June 30	<u>\$ 94,500</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (94,500)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY JUSTICE SUB-FUND
 COMMUNITY JUSTICE ADULT FUND - 254**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,210,728	\$ 1,286,496	\$ 1,286,496	\$ 75,768
Interest earned	35,567	8,500	8,500	(27,067)
Total revenues	<u>1,246,295</u>	<u>1,294,996</u>	<u>1,294,996</u>	<u>48,701</u>
Expenditures				
Personal services	625,074	686,910	686,910	61,836
Materials and services	238,109	271,500	271,500	33,391
Operating contingency	-	130,000	130,000	130,000
Total expenditures	<u>863,183</u>	<u>1,088,410</u>	<u>1,088,410</u>	<u>225,227</u>
Excess of revenues over (under) expenditures	<u>383,112</u>	<u>206,586</u>	<u>206,586</u>	<u>(176,526)</u>
Other financing sources (uses)				
Transfers out	<u>(163,040)</u>	<u>(463,171)</u>	<u>(463,171)</u>	<u>(300,131)</u>
Total other financing sources (uses)	<u>(163,040)</u>	<u>(463,171)</u>	<u>(463,171)</u>	<u>(300,131)</u>
Net change in fund balance	220,072	(256,585)	(256,585)	(476,657)
Available fund balance, July 1	<u>1,492,695</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>(192,695)</u>
Available fund balance, June 30	<u><u>\$ 1,712,767</u></u>	<u><u>\$ 1,043,415</u></u>	<u><u>\$ 1,043,415</u></u>	<u><u>\$ (669,352)</u></u>

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VETERANS FUND

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 VETERANS FUND -243**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 84,584	\$ 83,135	\$ 87,835	\$ 3,251
Total revenues	<u>84,584</u>	<u>83,135</u>	<u>87,835</u>	<u>3,251</u>
Expenditures				
VSO expansion program	132,308	130,065	138,765	6,457
Total expenditures	<u>132,308</u>	<u>149,575</u>	<u>154,275</u>	<u>21,967</u>
Excess of revenues over (under) expenditures	<u>(47,724)</u>	<u>(66,440)</u>	<u>(66,440)</u>	<u>(18,716)</u>
Other financing sources (uses)				
Transfers in	47,000	47,000	47,000	-
Transfers out	<u>(3,120)</u>	<u>(3,120)</u>	<u>(3,120)</u>	<u>-</u>
Total other financing sources (uses)	<u>43,880</u>	<u>43,880</u>	<u>43,880</u>	<u>0</u>
Net change in fund balance	(3,844)	(22,560)	(22,560)	(18,716)
Available fund balance, July 1	<u>39,611</u>	<u>37,866</u>	<u>37,866</u>	<u>(1,745)</u>
Available fund balance, June 30	<u>\$ 35,767</u>	<u>\$ 15,306</u>	<u>\$ 15,306</u>	<u>\$ (20,461)</u>



DEBT SERVICE FUND

SUB-FUND #

- 403 Courthouse Debt Reserve Fund
- 404 Courthouse Bond Payment Fund

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DEBT SERVICE FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,307	\$ 10,900	\$ 10,900	\$ 9,593
Interest earned	3,551	-	-	(3,551)
Miscellaneous revenue	7,873	-	-	(7,873)
Total revenues	<u>12,731</u>	<u>10,900</u>	<u>10,900</u>	<u>(1,831)</u>
Expenditures				
Courthouse debt reserve	4,161	20,000	20,000	15,839
Courthouse bond payment	491,238	491,250	491,250	12
Total expenditures	<u>495,399</u>	<u>511,250</u>	<u>511,250</u>	<u>15,851</u>
Excess of revenues over (under) expenditures	<u>(482,668)</u>	<u>(500,350)</u>	<u>(500,350)</u>	<u>(17,682)</u>
Other financing sources (uses)				
Transfers in	<u>1,115,550</u>	<u>1,115,550</u>	<u>1,115,550</u>	<u>-</u>
Total other financing sources (uses)	<u>1,115,550</u>	<u>1,115,550</u>	<u>1,115,550</u>	<u>0</u>
Net change in fund balance	632,882	615,200	615,200	(17,682)
Available fund balance, July 1	<u>500,630</u>	<u>500,000</u>	<u>500,000</u>	<u>(630)</u>
Available fund balance, June 30	<u><u>\$ 1,133,512</u></u>	<u><u>\$ 1,115,200</u></u>	<u><u>\$ 1,115,200</u></u>	<u><u>\$ (18,312)</u></u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
DEBT SERVICE FUND
June 30, 2019

	<u>403</u> Courthouse Bond Reserve Fund	<u>404</u> Courthouse Bond Payment Fund	<u>Totals</u> June 30, 2019
ASSETS			
Cash and investments	\$ 1,124,997	\$ 7,765	\$ 1,132,762
Accounts receivable	-	750	750
Total assets	<u>\$ 1,124,997</u>	<u>\$ 8,515</u>	<u>\$ 1,133,512</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance			
Restricted	<u>1,124,997</u>	<u>8,515</u>	<u>1,133,512</u>
Total fund balance	<u>1,124,997</u>	<u>8,515</u>	<u>1,133,512</u>
Total liabilities and fund balance	<u>\$ 1,124,997</u>	<u>\$ 8,515</u>	<u>\$ 1,133,512</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
DEBT SERVICE FUND
For the Year Ended
June 30, 2019

	403 Courthouse Bond Reserve Fund	404 Courthouse Bond Payment Fund	Totals June 30, 2019
Revenues			
Intergovernmental revenues	\$ 1,307	\$ -	\$ 1,307
Interest earned	3,551	-	3,551
Miscellaneous revenue	-	7,873	7,873
Total revenues	<u>4,858</u>	<u>7,873</u>	<u>12,731</u>
Expenditures			
Courthouse bond reserve			
Insurance/repair costs/taxes	4,161	-	4,161
Courthouse bonded debt service			
Principal	-	165,000	165,000
Interest	-	326,238	326,238
Total expenditures	<u>4,161</u>	<u>491,238</u>	<u>495,399</u>
Excess of revenues over (under) expenditures	<u>697</u>	<u>(483,365)</u>	<u>(482,668)</u>
Other financing sources (uses)			
Transfers in	624,300	491,250	1,115,550
Total other financing sources (uses)	<u>624,300</u>	<u>491,250</u>	<u>1,115,550</u>
Net change in fund balance	624,997	7,885	632,882
Available fund balance, July 1	<u>500,000</u>	<u>630</u>	<u>500,630</u>
Available fund balance, June 30	<u>\$ 1,124,997</u>	<u>\$ 8,515</u>	<u>\$ 1,133,512</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DEBT SERVICE SUB-FUND
 COURTHOUSE DEBT RESERVE FUND - 403**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,307	\$ 10,900	\$ 10,900	\$ 9,593
Interest earned	3,551	-	-	(3,551)
Total revenues	<u>4,858</u>	<u>10,900</u>	<u>10,900</u>	<u>6,042</u>
Expenditures				
Insurance/repairs costs/taxes	<u>4,161</u>	<u>20,000</u>	<u>20,000</u>	<u>15,839</u>
Total expenditures	<u>4,161</u>	<u>20,000</u>	<u>20,000</u>	<u>15,839</u>
Excess of revenues over (under) expenditures	<u>697</u>	<u>(9,100)</u>	<u>(9,100)</u>	<u>(9,797)</u>
Other financing sources (uses)				
Transfers in	<u>624,300</u>	<u>624,300</u>	<u>624,300</u>	<u>-</u>
Total other financing sources (uses)	<u>624,300</u>	<u>624,300</u>	<u>624,300</u>	<u>0</u>
Net change in fund balance	624,997	615,200	615,200	(9,797)
Available fund balance, July 1	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Available fund balance, June 30	<u><u>\$ 1,124,997</u></u>	<u><u>\$ 1,115,200</u></u>	<u><u>\$ 1,115,200</u></u>	<u><u>\$ (9,797)</u></u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DEBT SERVICE SUB-FUND
 COURTHOUSE BOND REPAYMENT FUND - 404**

(Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Miscellaneous revenue	\$ 7,873	\$ -	\$ -	\$ (7,873)
Total revenues	<u>7,873</u>	<u>0</u>	<u>0</u>	<u>(7,873)</u>
Expenditures				
Courthouse bond payment	<u>491,238</u>	<u>491,250</u>	<u>491,250</u>	<u>12</u>
Total expenditures	<u>491,238</u>	<u>491,250</u>	<u>491,250</u>	<u>12</u>
Excess of revenues over (under) expenditures	<u>(483,365)</u>	<u>(491,250)</u>	<u>(491,250)</u>	<u>(7,885)</u>
Other financing sources (uses)				
Transfers in	<u>491,250</u>	<u>491,250</u>	<u>491,250</u>	<u>-</u>
Total other financing sources (uses)	<u>491,250</u>	<u>491,250</u>	<u>491,250</u>	<u>0</u>
Net change in fund balance	7,885	0	0	(7,885)
Available fund balance, July 1	<u>630</u>	<u>-</u>	<u>-</u>	<u>(630)</u>
Available fund balance, June 30	<u>\$ 8,515</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (8,515)</u>



ENTERPRISE FUNDS
COMMUNITY DEVELOPMENT FUND

SUB-FUND #

- 503 CDD Planning
- 504 CDD Onsite and Engineering
- 505 CDD Building

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY DEVELOPMENT FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 256,022	\$ 161,300	\$ 161,300	\$ (94,722)
Charges for services	728,430	656,300	656,300	(72,130)
Interest earned	24,764	6,850	6,850	(17,914)
Miscellaneous revenue	637	300	300	(337)
Total revenues	<u>1,009,853</u>	<u>824,750</u>	<u>824,750</u>	<u>(185,103)</u>
Expenditures				
CDD planning	171,904	175,298	177,298	5,394
CDD onsite and engineering	141,221	202,645	192,645	51,424
CDD building	614,135	783,268	781,268	167,133
Operating contingency	-	50,315	40,315	40,315
Total expenditures	<u>927,260</u>	<u>1,211,526</u>	<u>1,191,526</u>	<u>264,266</u>
Excess of revenues over (under) expenditures	<u>82,593</u>	<u>(386,776)</u>	<u>(366,776)</u>	<u>(449,369)</u>
Other financing sources (uses)				
Transfers in	139,100	139,100	139,100	-
Transfers out	<u>(153,503)</u>	<u>(80,701)</u>	<u>(156,701)</u>	<u>(3,198)</u>
Total other financing sources (uses)	<u>(14,403)</u>	<u>58,399</u>	<u>(17,601)</u>	<u>(3,198)</u>
Net change in fund balance	68,190	(328,377)	(384,377)	(452,567)
Available fund balance, July 1	<u>1,209,690</u>	<u>665,000</u>	<u>721,000</u>	<u>(488,690)</u>
Available fund balance, June 30	<u>\$ 1,277,880</u>	<u>\$ 336,623</u>	<u>\$ 336,623</u>	<u>\$ (941,257)</u>

Reconciliation of budgetary fund balance to GAAP net position

PERS related liabilities and deferrals	(378,384)
OPEB related liabilities and deferrals	(12,003)
Capital assets - net	<u>2,870</u>
GAAP Ending net position	<u>\$ 890,363</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
COMMUNITY DEVELOPMENT SUB-FUNDS
June 30, 2019

	503 CDD Planning Fund	504 CDD Onsite & Engineering Fund	505 CDD Building Fund	Totals June 30, 2019
ASSETS				
Current assets				
Cash and investments	\$ 87,168	\$ 104,962	\$ 1,110,913	\$ 1,303,043
Accounts receivable	142	1,215	1,749	3,106
Total current assets	<u>87,310</u>	<u>106,177</u>	<u>1,112,662</u>	<u>1,306,149</u>
Noncurrent assets				
Capital assets				
Equipment and improvements	-	-	5,740	5,740
Accumulated depreciation	-	-	(2,870)	(2,870)
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>0</u>	<u>2,870</u>	<u>2,870</u>
Total assets	<u>87,310</u>	<u>106,177</u>	<u>1,115,532</u>	<u>1,309,019</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions/OPEB	-	-	201,997	201,997
Total deferred outflows of resources	<u>0</u>	<u>0</u>	<u>201,997</u>	<u>201,997</u>
LIABILITIES				
Accounts payable and other current liabilities	7,672	7,149	13,449	28,270
Net pension liability	-	-	485,637	485,637
Net OPEB liability	-	-	11,355	11,355
Total liabilities	<u>7,672</u>	<u>7,149</u>	<u>510,441</u>	<u>525,262</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions/OPEB	-	-	95,392	95,392
Total deferred inflows of resources	<u>0</u>	<u>0</u>	<u>95,392</u>	<u>95,392</u>
NET POSITION				
Net investment in capital assets	-	-	2,870	2,870
Unrestricted	<u>79,638</u>	<u>99,028</u>	<u>708,826</u>	<u>887,492</u>
Total net position	<u>\$ 79,638</u>	<u>\$ 99,028</u>	<u>\$ 711,696</u>	<u>\$ 890,362</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
COMMUNITY DEVELOPMENT SUB-FUNDS**

For the Year Ended
June 30, 2019

	503 CDD Planning Fund	504 CDD Onsite & Engineering Fund	505 CDD Building Fund	Totals June 30, 2019
Operating revenues				
Charges for services	\$ 88,982	\$ 167,040	\$ 728,430	\$ 984,452
Total operating revenues	<u>88,982</u>	<u>167,040</u>	<u>728,430</u>	<u>984,452</u>
Operating expenses				
Personal services	141,151	77,043	546,313	764,507
Materials and services	30,753	64,177	122,082	217,012
Depreciation	-	-	820	820
Total operating expenses	<u>171,904</u>	<u>141,220</u>	<u>669,215</u>	<u>982,339</u>
Operating income (loss)	<u>(82,922)</u>	<u>25,820</u>	<u>59,215</u>	<u>2,113</u>
Non-operating revenues (expenses)				
Investment earnings	1,298	1,762	21,704	24,764
Other	504	-	130	634
Total non-operating revenue (expenses)	<u>1,802</u>	<u>1,762</u>	<u>21,834</u>	<u>25,398</u>
Income before contributions and transfers	<u>(81,120)</u>	<u>27,582</u>	<u>81,049</u>	<u>27,511</u>
Contributions and transfers				
Transfers in	131,000	8,100	-	139,100
Transfers out	(19,186)	(15,353)	(118,964)	(153,503)
Total contributions and transfers	<u>111,814</u>	<u>(7,253)</u>	<u>(118,964)</u>	<u>(14,403)</u>
Net change in net position	30,694	20,329	(37,915)	13,108
Net position, July 1	<u>48,944</u>	<u>78,699</u>	<u>749,611</u>	<u>877,254</u>
Net position, June 30	<u>\$ 79,638</u>	<u>\$ 99,028</u>	<u>\$ 711,696</u>	<u>\$ 890,362</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
COMMUNITY DEVELOPMENT SUB-FUNDS

For the Year Ended
June 30, 2019

	503 CDD Planning Fund	504 CDD Onsite & Engineering Fund	505 CDD Building Fund	Totals June 30, 2019
Cash flows from operating activities				
Receipts from customers	\$ 88,860	\$ 169,300	\$ 731,073	\$ 989,233
Payments to employees	(141,151)	(77,043)	(492,052)	(710,246)
Payments to suppliers	(23,764)	(60,049)	(114,399)	(198,212)
Net cash provided by operating activities	<u>(76,055)</u>	<u>32,208</u>	<u>124,622</u>	<u>80,775</u>
Cash flows from non-capital financing activities				
Transfer to/from other funds	<u>111,814</u>	<u>(7,253)</u>	<u>(118,964)</u>	<u>(14,403)</u>
Net cash provided (used) by non-capital financing activities	<u>111,814</u>	<u>(7,253)</u>	<u>(118,964)</u>	<u>(14,403)</u>
Cash flows from investing activities				
Interest earned and other	<u>1,802</u>	<u>1,762</u>	<u>21,834</u>	<u>25,398</u>
Net cash provided by investing activities	<u>1,802</u>	<u>1,762</u>	<u>21,834</u>	<u>25,398</u>
Net increase in cash and cash equivalents	37,561	26,717	27,492	91,770
Cash and cash equivalents, beginning	<u>49,607</u>	<u>78,245</u>	<u>1,083,421</u>	<u>1,211,273</u>
Cash and cash equivalents, ending	<u>\$ 87,168</u>	<u>\$ 104,962</u>	<u>\$ 1,110,913</u>	<u>\$ 1,303,043</u>
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ (82,922)	\$ 25,820	\$ 59,215	\$ 2,113
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	820	820
Change in accounts receivable	(122)	2,260	2,643	4,781
Change in accounts payable	6,989	4,128	7,683	18,800
Change in net pension liability	-	-	2,360	2,360
Change in deferred inflows	-	-	61,540	61,540
Change in deferred outflows	-	-	(9,639)	(9,639)
Total adjustments	<u>6,867</u>	<u>6,388</u>	<u>65,407</u>	<u>78,662</u>
Net cash provided by operating activities	<u>\$ (76,055)</u>	<u>\$ 32,208</u>	<u>\$ 124,622</u>	<u>\$ 80,775</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY DEVELOPMENT SUB-FUND
 CDD - PLANNING - 503**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 88,982	\$ 45,000	\$ 45,000	\$ (43,982)
Interest earned	1,298	250	250	(1,048)
Miscellaneous revenue	504	-	-	(504)
Total revenues	<u>90,784</u>	<u>45,250</u>	<u>45,250</u>	<u>(45,534)</u>
Expenditures				
Personal services	141,151	157,368	156,368	15,217
Materials and services	<u>30,753</u>	<u>17,930</u>	<u>20,930</u>	<u>(9,823)</u>
Total expenditures	<u>171,904</u>	<u>175,298</u>	<u>177,298</u>	<u>5,394</u>
Excess of revenues over (under) expenditures	<u>(81,120)</u>	<u>(130,048)</u>	<u>(132,048)</u>	<u>(50,928)</u>
Other financing sources (uses)				
Transfers in	131,000	131,000	131,000	-
Transfers out	<u>(19,186)</u>	<u>(4,101)</u>	<u>(20,101)</u>	<u>(915)</u>
Total other financing sources (uses)	<u>111,814</u>	<u>126,899</u>	<u>110,899</u>	<u>(915)</u>
Net change in fund balance	30,694	(3,149)	(21,149)	(51,843)
Available fund balance, July 1	<u>48,944</u>	<u>25,000</u>	<u>43,000</u>	<u>(5,944)</u>
Available fund balance, June 30	<u>\$ 79,638</u>	<u>\$ 21,851</u>	<u>\$ 21,851</u>	<u>\$ (57,787)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
COMMUNITY DEVELOPMENT SUB-FUND
CDD - ONSITE AND ENGINEERING - 504
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 167,040	\$ 116,300	\$ 116,300	\$ (50,740)
Interest earned	1,762	600	600	(1,162)
Total revenues	<u>168,802</u>	<u>116,900</u>	<u>116,900</u>	<u>(51,902)</u>
Expenditures				
Personal services	77,043	169,395	119,395	42,352
Materials and services	64,177	33,249	73,249	9,072
Total expenditures	<u>141,220</u>	<u>202,644</u>	<u>192,644</u>	<u>51,424</u>
Excess of revenues over (under) expenditures	<u>27,582</u>	<u>(85,744)</u>	<u>(75,744)</u>	<u>(103,326)</u>
Other financing sources (uses)				
Transfers out	<u>(15,353)</u>	<u>(6,500)</u>	<u>(16,500)</u>	<u>(1,147)</u>
Total other financing sources (uses)	<u>(7,253)</u>	<u>1,600</u>	<u>(8,400)</u>	<u>(1,147)</u>
Net change in fund balance	20,329	(84,144)	(84,144)	(104,473)
Available fund balance, July 1	<u>78,699</u>	<u>90,000</u>	<u>90,000</u>	<u>11,301</u>
Available fund balance, June 30	<u>\$ 99,028</u>	<u>\$ 5,856</u>	<u>\$ 5,856</u>	<u>\$ (93,172)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY DEVELOPMENT SUB-FUND
 CDD - BUILDING - 505**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 728,430	\$ 656,300	\$ 656,300	\$ (72,130)
Interest earned	21,704	6,000	6,000	(15,704)
Miscellaneous revenue	130	300	300	170
Total revenues	<u>750,264</u>	<u>662,600</u>	<u>662,600</u>	<u>(87,664)</u>
Expenditures				
Personal services	492,052	661,068	641,068	149,016
Materials and services	122,082	122,200	140,200	18,118
Operating contingency	-	345,215	335,215	335,215
Total expenditures	<u>614,134</u>	<u>1,128,483</u>	<u>1,116,483</u>	<u>502,349</u>
Excess of revenues over (under) expenditures	<u>136,130</u>	<u>(465,883)</u>	<u>(453,883)</u>	<u>(590,013)</u>
Other financing sources (uses)				
Transfers out	<u>(118,964)</u>	<u>(70,100)</u>	<u>(120,100)</u>	<u>(1,136)</u>
Total other financing sources (uses)	<u>(118,964)</u>	<u>(70,100)</u>	<u>(120,100)</u>	<u>(1,136)</u>
Net change in fund balance	17,166	(535,983)	(573,983)	(591,149)
Available fund balance, July 1	<u>1,082,047</u>	<u>550,000</u>	<u>588,000</u>	<u>(494,047)</u>
Available fund balance, June 30	1,099,213	<u>\$ 14,017</u>	<u>\$ 14,017</u>	<u>\$(1,085,196)</u>

Reconciliation of budgetary fund balance to GAAP net position

PERS related liabilities and deferrals	(379,107)
OPEB related liabilities and deferrals	(11,280)
Capital assets - net	<u>2,870</u>
GAAP Ending net position	<u>\$ 711,696</u>



ENTERPRISE FUNDS
SOLID WASTE FUND

SUB-FUND #

325	Landfill Closure Fund
509	Transfer Station Fund

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SOLID WASTE FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 165,204	\$ 141,843	\$ 141,843	\$ (23,361)
Interest earned	18,057	6,500	6,500	(11,557)
Miscellaneous revenue	65,828	59,380	59,380	(6,448)
Total revenues	<u>249,089</u>	<u>207,723</u>	<u>207,723</u>	<u>(41,366)</u>
Expenditures				
Landfill closure	232,610	524,033	524,033	291,423
Transfer station	82,566	82,700	332,700	250,134
Total expenditures	<u>315,176</u>	<u>606,733</u>	<u>856,733</u>	<u>541,557</u>
Excess of revenues over (under) expenditures	<u>(66,087)</u>	<u>(399,010)</u>	<u>(649,010)</u>	<u>(582,923)</u>
Other financing sources (uses)				
Transfers out	-	(2,000)	(2,000)	(2,000)
Total other financing sources (uses)	<u>0</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>
Net change in fund balance	(66,087)	(401,010)	(651,010)	(584,923)
Available fund balance, July 1	<u>880,946</u>	<u>896,331</u>	<u>896,331</u>	<u>15,385</u>
Available fund balance, June 30	814,859	<u>\$ 495,321</u>	<u>\$ 245,321</u>	<u>\$ (569,538)</u>

Reconciliation of budgetary fund balance to GAAP net position

Due from other funds	<u>66,438</u>
Fund basis fund balance	881,297
Capital assets - net	247,662
Landfill post closure cost	(4,849,541)
Notes receivable	<u>200,000</u>
GAAP Ending net position	<u><u>\$(3,520,582)</u></u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
SOLID WASTE FUND
June 30, 2019

	<u>325 Landfill Closure Fund</u>	<u>509 Transfer Station Fund</u>	<u>Totals June 30, 2019</u>
ASSETS			
Current assets			
Cash and investments	\$ 286,142	\$ 479,198	\$ 765,340
Accounts receivable	31,913	21,740	53,653
Notes receivable	200,000	-	200,000
Total current assets	<u>518,055</u>	<u>500,938</u>	<u>1,018,993</u>
Noncurrent assets			
Capital assets			
Buildings	-	438,938	438,938
Land improvements	-	13,751	13,751
Equipment and improvements	-	77,951	77,951
Accumulated depreciation	-	(282,978)	(282,978)
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>247,662</u>	<u>247,662</u>
Due from other funds	-	66,438	66,438
Total noncurrent assets	<u>0</u>	<u>314,100</u>	<u>314,100</u>
Total assets	<u>518,055</u>	<u>815,038</u>	<u>1,333,093</u>
LIABILITIES			
Accounts payable and other current liabilities	4,134	-	4,134
Noncurrent liabilities			
Landfill post-closure costs	-	4,849,541	4,849,541
Total liabilities	<u>4,134</u>	<u>4,849,541</u>	<u>4,853,675</u>
NET POSITION			
Net investment in capital assets	-	247,662	247,662
Unrestricted	<u>513,921</u>	<u>(4,282,165)</u>	<u>(3,768,244)</u>
Total net position	<u>\$ 513,921</u>	<u>\$ (4,034,503)</u>	<u>\$ (3,520,582)</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION**
SOLID WASTE FUND
For the Year Ended
June 30, 2019

	325 Landfill Closure Fund	509 Transfer Station Fund	Totals June 30, 2019
Operating revenues			
Charges for services	\$ 120,504	\$ 44,700	\$ 165,204
Total operating revenues	120,504	44,700	165,204
Operating expenses			
Materials and services	32,610	82,566	115,176
Depreciation	-	11,107	11,107
Total operating expenses	32,610	93,673	126,283
Operating income (loss)	87,894	(48,973)	38,921
Non-operating revenues (expenses)			
Investment earnings	8,772	9,285	18,057
Change in post-closure costs	-	110,216	110,216
Other revenue	-	45,163	45,163
Total non-operating revenue (expenses)	8,772	164,664	173,436
Net change in net position	96,666	115,691	212,357
Net position, July 1	417,255	(4,150,194)	(3,732,939)
Net position, June 30	\$ 513,921	\$ (4,034,503)	\$ (3,520,582)

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
SOLID WASTE FUND
For the Year Ended
June 30, 2019

	325 Landfill Closure Fund	509 Transfer Station Fund	Totals June 30, 2019
Cash flows from operating activities			
Receipts from customers	\$ 112,769	\$ 36,708	\$ 149,477
Payments to suppliers	(237,349)	(82,995)	(320,344)
Net cash provided (used) by operating activities	(124,580)	(46,287)	(170,867)
Cash flows from non-capital financing activities			
Principal received on due from other funds	-	20,665	20,665
Net cash provided (used) by non-capital financing activities	0	20,665	20,665
Cash flows from investing activities			
Interest earned and other	8,772	54,448	63,220
Net cash provided by investing activities	8,772	54,448	63,220
Net increase (decrease) in cash and cash equivalents	(115,808)	28,826	(86,982)
Cash and cash equivalents, beginning	401,950	450,372	852,322
Cash and cash equivalents, ending	\$ 286,142	\$ 479,198	\$ 765,340
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ 87,894	\$ (48,973)	\$ 38,921
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	11,107	11,107
Change in accounts receivable	(7,735)	(7,992)	(15,727)
Change in notes receivable	(200,000)	-	(200,000)
Change in accounts payable	(4,739)	(429)	(5,168)
Total adjustments	(212,474)	2,686	(209,788)
Net cash provided by operating activities	\$ (124,580)	\$ (46,287)	\$ (170,867)

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 LANDFILL CLOSURE FUND - 325**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 120,504	\$ 107,000	\$ 107,000	\$ (13,504)
Interest earned	8,772	3,000	3,000	(5,772)
Total revenues	<u>129,276</u>	<u>110,000</u>	<u>110,000</u>	<u>(19,276)</u>
Expenditures				
Materials and services	<u>232,610</u>	<u>524,033</u>	<u>524,033</u>	<u>291,423</u>
Total expenditures	<u>232,610</u>	<u>524,033</u>	<u>524,033</u>	<u>291,423</u>
Excess of revenues over (under) expenditures and net change in fund balance	(103,334)	(414,033)	(414,033)	(310,699)
Available fund balance, July 1	<u>417,255</u>	<u>414,033</u>	<u>414,033</u>	<u>(3,222)</u>
Available fund balance, June 30	313,921	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (313,921)</u>

Reconciliation of budgetary fund balance to GAAP net position

Notes receivable	<u>200,000</u>
GAAP Ending net position	<u>\$ 513,921</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 TRANSFER STATION FUND - 509**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 44,699	\$ 34,843	\$ 34,843	\$ (9,856)
Interest earned	9,285	3,500	3,500	(5,785)
Miscellaneous revenue	65,829	59,380	59,380	(6,449)
Total revenues	<u>119,813</u>	<u>97,723</u>	<u>97,723</u>	<u>(22,090)</u>
Expenditures				
Materials and services	82,566	82,700	82,700	134
Operating contingency	-	495,321	245,321	245,321
Total expenditures	<u>82,566</u>	<u>578,021</u>	<u>328,021</u>	<u>245,455</u>
Excess of revenues over (under) expenditures	<u>37,247</u>	<u>(480,298)</u>	<u>(230,298)</u>	<u>(267,545)</u>
Other financing sources (uses)				
Transfers out	-	(2,000)	(252,000)	(252,000)
Total other financing sources (uses)	<u>0</u>	<u>(2,000)</u>	<u>(252,000)</u>	<u>(252,000)</u>
Net change in fund balance	37,247	(482,298)	(482,298)	(519,545)
Available fund balance, July 1	<u>463,691</u>	<u>482,298</u>	<u>482,298</u>	<u>18,607</u>
Available fund balance, June 30	500,938	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (500,938)</u>

Reconciliation of budgetary fund balance to GAAP net position

Due from other funds	66,438
Capital assets - net	247,662
Landfill post closure cost	<u>(4,849,541)</u>
GAAP Ending net position	<u><u>\$(4,034,503)</u></u>

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ENTERPRISE NONMAJOR FUNDS

SUB-FUND #

267	Code Enforcement Fund
508	RV Park Fund

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
ENTERPRISE NONMAJOR FUNDS
June 30, 2019

	267 Code Enforcement Fund	508 RV Park Fund	Totals June 30, 2019
ASSETS			
Current assets			
Cash and investments	\$ 74,263	\$ 160,471	\$ 234,734
Accounts receivable	5,692	4,801	10,493
Total current assets	<u>79,955</u>	<u>165,272</u>	<u>245,227</u>
Noncurrent assets			
Capital assets			
Buildings	-	141,365	141,365
Land improvements	-	16,125	16,125
Accumulated depreciation	-	(105,802)	(105,802)
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>51,688</u>	<u>51,688</u>
Total assets	<u>79,955</u>	<u>216,960</u>	<u>296,915</u>
LIABILITIES			
Accounts payable and other current liabilities	-	5,918	5,918
Total liabilities	<u>0</u>	<u>5,918</u>	<u>5,918</u>
NET POSITION			
Net investment in capital assets	-	51,688	51,688
Unrestricted	79,955	159,354	239,309
Total net position	<u>\$ 79,955</u>	<u>\$ 211,042</u>	<u>\$ 290,997</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
ENTERPRISE NONMAJOR FUNDS**

For the Year Ended
June 30, 2019

	267 Code Enforcement Fund	508 RV Park Fund	Totals June 30, 2019
Operating revenues			
Licenses and permits	\$ 60,951	\$ -	\$ 60,951
Charges for services	-	128,667	128,667
Total operating revenues	<u>60,951</u>	<u>128,667</u>	<u>189,618</u>
Operating expenses			
Personal services	57,249	-	57,249
Materials and services	38,099	59,556	97,655
Depreciation	-	4,111	4,111
Total operating expenses	<u>95,348</u>	<u>63,667</u>	<u>159,015</u>
Operating income (loss)	<u>(34,397)</u>	<u>65,000</u>	<u>30,603</u>
Non-operating revenues (expenses)			
Investment earnings	1,537	2,454	3,991
Other revenue	-	398	398
Total non-operating revenue (expenses)	<u>1,537</u>	<u>2,852</u>	<u>4,389</u>
Income before contributions and transfers	<u>(32,860)</u>	<u>67,852</u>	<u>34,992</u>
Contributions and transfers			
Transfers out	(10,392)	-	(10,392)
Transfers assets	-	(5,347)	(5,347)
Total contributions and transfers	<u>(10,392)</u>	<u>(5,347)</u>	<u>(15,739)</u>
Net change in net position	<u>(43,252)</u>	<u>62,505</u>	<u>19,253</u>
Net position, July 1	<u>123,207</u>	<u>148,537</u>	<u>271,744</u>
Net position, June 30	<u>\$ 79,955</u>	<u>\$ 211,042</u>	<u>\$ 290,997</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE NONMAJOR FUNDS

For the Year Ended
June 30, 2019

	<u>267 Code Enforcement Fund</u>	<u>508 RV Park Fund</u>	<u>Totals June 30, 2019</u>
Cash flows from operating activities			
Receipts from customers	\$ 58,647	\$ 123,866	\$ 182,513
Payments to employees	(57,249)	-	(57,249)
Payments to suppliers	<u>(44,151)</u>	<u>(56,869)</u>	<u>(101,020)</u>
Net cash provided (used) by operating activities	<u>(42,753)</u>	<u>66,997</u>	<u>24,244</u>
Cash flows from non-capital financing activities			
Transfers to other funds	<u>(10,392)</u>	-	<u>(10,392)</u>
Net cash provided (used) by non-capital financing activities	<u>(10,392)</u>	<u>0</u>	<u>(10,392)</u>
Cash flows from capital and related financing activities			
Transfer of capital assets	<u>-</u>	<u>(5,347)</u>	<u>(5,347)</u>
Net cash used by capital and related financing activities	<u>0</u>	<u>(5,347)</u>	<u>(5,347)</u>
Cash flows from investing activities			
Interest earned and other	<u>1,537</u>	<u>2,852</u>	<u>4,389</u>
Net cash provided by investing activities	<u>1,537</u>	<u>2,852</u>	<u>4,389</u>
Net increase (decrease) in cash and cash equivalents	(51,608)	64,502	12,894
Cash and cash equivalents, beginning	<u>125,871</u>	<u>95,969</u>	<u>221,840</u>
Cash and cash equivalents, ending	<u>\$ 74,263</u>	<u>\$ 160,471</u>	<u>\$ 234,734</u>
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ (34,397)	\$ 65,000	\$ 30,603
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	4,111	4,111
Change in accounts receivable	(2,304)	(4,801)	(7,105)
Change in accounts payable	<u>(6,052)</u>	<u>2,687</u>	<u>(3,365)</u>
Total adjustments	<u>(8,356)</u>	<u>1,997</u>	<u>(6,359)</u>
Net cash provided by operating activities	<u>\$ (42,753)</u>	<u>\$ 66,997</u>	<u>\$ 24,244</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY DEVELOPMENT SUB-FUND
 CODE ENFORCEMENT FUND - 267**

(Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 60,951	\$ 55,314	\$ 55,314	\$ (5,637)
Interest earned	1,537	800	800	(737)
Total revenues	<u>62,488</u>	<u>56,114</u>	<u>56,114</u>	<u>(6,374)</u>
Expenditures				
Personal services	57,249	54,018	57,018	(231)
Materials and services	38,099	72,900	69,900	31,801
Operating contingency	-	10,000	3,000	3,000
Total expenditures	<u>95,348</u>	<u>136,918</u>	<u>129,918</u>	<u>34,570</u>
Excess of revenues over (under) expenditures	<u>(32,860)</u>	<u>(80,804)</u>	<u>(73,804)</u>	<u>(40,944)</u>
Other financing sources (uses)				
Transfers out	<u>(10,392)</u>	<u>(6,985)</u>	<u>(13,985)</u>	<u>(3,593)</u>
Total other financing sources (uses)	<u>(10,392)</u>	<u>(6,985)</u>	<u>(13,985)</u>	<u>(3,593)</u>
Net change in fund balance	(43,252)	(87,789)	(87,789)	(44,537)
Available fund balance, July 1	<u>123,207</u>	<u>105,000</u>	<u>105,000</u>	<u>(18,207)</u>
Available fund balance, June 30	<u>\$ 79,955</u>	<u>\$ 17,211</u>	<u>\$ 17,211</u>	<u>\$ (62,744)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 RV PARK FUND - 508**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 128,667	\$ 30,400	\$ 30,400	\$ (98,267)
Interest earned	2,454	400	400	(2,054)
Miscellaneous revenue	398	100	100	(298)
Total revenues	<u>131,519</u>	<u>30,900</u>	<u>30,900</u>	<u>(100,619)</u>
Expenditures				
Materials and services	59,556	97,855	97,855	38,299
Capital outlay	5,347	10,000	10,000	4,653
Total expenditures	<u>64,903</u>	<u>107,855</u>	<u>107,855</u>	<u>42,952</u>
Excess of revenues over (under) expenditures and net changes in fund balance	66,616	(76,955)	(76,955)	(143,571)
Available fund balance, July 1	<u>92,738</u>	<u>76,955</u>	<u>76,955</u>	<u>(15,783)</u>
Available fund balance, June 30	159,354	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (159,354)</u>

Reconciliation of budgetary fund balance to GAAP net position

Capital assets - net	<u>51,688</u>
GAAP Ending net position	<u>\$ 211,042</u>



INTERNAL SERVICE FUNDS

FUND #

- | | |
|-----|---|
| 217 | Self-insurance Fund |
| 221 | NT and Phone Services Fund (Budgeted in Clerk Fund) |
| 507 | Car Pool Fund |

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2019

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2019
ASSETS				
Current assets				
Cash and investments	\$ 1,789,308	\$ 147,662	\$ 414,471	\$ 2,351,441
Accounts receivable	-	4,810	14,711	19,521
Inventories	-	-	28,985	28,985
Total current assets	<u>1,789,308</u>	<u>152,472</u>	<u>458,167</u>	<u>2,399,947</u>
Noncurrent assets				
Capital assets				
Equipment and improvements	-	236,547	1,824,951	2,061,498
Accumulated depreciation	-	(162,837)	(1,194,734)	(1,357,571)
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>73,710</u>	<u>630,217</u>	<u>703,927</u>
Total assets	<u>1,789,308</u>	<u>226,182</u>	<u>1,088,384</u>	<u>3,103,874</u>
LIABILITIES				
Accounts payable and other current liabilities	-	14,568	27,081	41,649
Total liabilities	<u>0</u>	<u>14,568</u>	<u>27,081</u>	<u>41,649</u>
NET POSITION				
Net investment in capital assets	-	73,710	630,217	703,927
Unrestricted	<u>1,789,308</u>	<u>137,904</u>	<u>431,086</u>	<u>2,358,298</u>
Total net position	<u>\$ 1,789,308</u>	<u>\$ 211,614</u>	<u>\$ 1,061,303</u>	<u>\$ 3,062,225</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION**
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2019

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2019
Operating revenues				
Charges for services	\$ 145,390	\$ 2,936	\$ 640,102	\$ 788,428
Total operating revenues	<u>145,390</u>	<u>2,936</u>	<u>640,102</u>	<u>788,428</u>
Operating expenses				
Workers comp and unemployment	1,143,507	-	-	1,143,507
Personal services	-	94,471	-	94,471
Materials and services	-	140,645	512,716	653,361
Depreciation	-	39,404	7,763	47,167
Total operating expenses	<u>1,143,507</u>	<u>274,520</u>	<u>520,479</u>	<u>1,938,506</u>
Operating income (loss)	<u>(998,117)</u>	<u>(271,584)</u>	<u>119,623</u>	<u>(1,150,078)</u>
Non-operating revenues (expenses)				
Investment earnings	26,828	2,958	5,987	35,773
Other revenue	4,074	-	24,086	28,160
PERS adjustment for side account	1,059,858	-	-	1,059,858
Total non-operating revenue (expenses)	<u>1,090,760</u>	<u>2,958</u>	<u>30,073</u>	<u>1,123,791</u>
Income before contributions and transfers	<u>92,643</u>	<u>(268,626)</u>	<u>149,696</u>	<u>(26,287)</u>
Contributions and transfers				
Transfers in	36,720	222,201	-	258,921
Transfers out	-	(1,860)	(5,000)	(6,860)
Total contributions and transfers	<u>36,720</u>	<u>220,341</u>	<u>(5,000)</u>	<u>252,061</u>
Net change in net position	129,363	(48,285)	144,696	225,774
Net position, July 1	<u>1,659,945</u>	<u>259,899</u>	<u>916,607</u>	<u>2,836,451</u>
Net position, June 30	<u>\$ 1,789,308</u>	<u>\$ 211,614</u>	<u>\$ 1,061,303</u>	<u>\$ 3,062,225</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2019

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2019
Cash flows from operating activities				
Receipts from interfund services provided	\$ 145,390	\$ (1,874)	\$ 641,183	\$ 784,699
Payments to employees	-	(94,471)	-	(94,471)
Payments to suppliers	(1,144,643)	(126,558)	(500,912)	(1,772,113)
Net cash provided (used) by operating activities	(999,253)	(222,903)	140,271	(1,081,885)
Cash flows from non-capital financing activities				
Principal received on long-term receivable	105,871	-	-	105,871
Transfer to other funds	-	(1,860)	(5,000)	(6,860)
Transfers from other funds	36,720	222,201	-	258,921
Net cash provided (used) by non-capital financing activities	142,591	220,341	(5,000)	357,932
Cash flows from capital and related financing activities				
Purchase of capital assets	-	-	(180,544)	(180,544)
Net cash used by capital and related financing activities	0	0	(180,544)	(180,544)
Cash flows from investing activities				
Interest earned and other	30,902	2,958	30,073	63,933
PERS adjustment for side account	1,059,858	-	-	1,059,858
Net cash provided by investing activities	1,090,760	2,958	30,073	1,123,791
Net increase (decrease) in cash and cash equivalents	234,098	396	(15,200)	219,294
Cash and cash equivalents, beginning	1,555,210	147,266	429,671	2,132,147
Cash and cash equivalents, ending	\$ 1,789,308	\$ 147,662	\$ 414,471	\$ 2,351,441

(Continued on next page)

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2019

	<u>217</u> Self Insurance Fund	<u>221</u> NT and Phone Services	<u>507</u> Car Pool Fund	<u>Totals</u> June 30, 2019
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ (998,117)	\$ (271,584)	\$ 119,623	\$ (1,150,078)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	39,404	7,763	47,167
Change in accounts receivable	-	(4,810)	1,081	(3,729)
Change in inventory	-	-	6,252	6,252
Change in accounts payable	(1,136)	14,087	5,552	18,503
Total adjustments	<u>(1,136)</u>	<u>48,681</u>	<u>20,648</u>	<u>68,193</u>
Net cash provided by operating activities	<u>\$ (999,253)</u>	<u>\$ (222,903)</u>	<u>\$ 140,271</u>	<u>\$ (1,081,885)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SELF-INSURANCE FUND - 217**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 145,390	\$ 207,400	\$ 207,400	\$ 62,010
Interest earned	26,828	7,500	7,500	(19,328)
Miscellaneous revenue	1,169,803	359,948	609,948	(559,855)
Total revenues	<u>1,342,021</u>	<u>574,848</u>	<u>824,848</u>	<u>(517,173)</u>
Expenditures				
Unemployment	3,139	61,000	61,000	57,861
Workers compensation	140,368	198,200	198,200	57,832
PERS and payroll related benefits	1,000,000	750,000	1,000,000	-
Operating contingency	-	150,000	150,000	150,000
Total expenditures	<u>1,143,507</u>	<u>1,159,200</u>	<u>1,409,200</u>	<u>265,693</u>
Excess of revenues over (under) expenditures	<u>198,514</u>	<u>(584,352)</u>	<u>(584,352)</u>	<u>(782,866)</u>
Other financing sources (uses)				
Transfers in	36,720	36,720	36,720	-
Total other financing sources (uses)	<u>36,720</u>	<u>36,720</u>	<u>36,720</u>	<u>0</u>
Net change in fund balance	235,234	(547,632)	(547,632)	(782,866)
Available fund balance, July 1	<u>1,554,074</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>(154,074)</u>
Available fund balance, June 30	<u>\$ 1,789,308</u>	<u>\$ 852,368</u>	<u>\$ 852,368</u>	<u>\$ (936,940)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 CARPOOL FUND - 507**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2019

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 640,102	\$ 530,000	\$ 530,000	\$ (110,102)
Interest earned	5,987	2,500	2,500	(3,487)
Miscellaneous revenue	24,086	7,500	7,500	(16,586)
Total revenues	<u>670,175</u>	<u>540,000</u>	<u>540,000</u>	<u>(130,175)</u>
Expenditures				
Materials and services	506,464	546,100	546,100	39,636
Capital outlay	180,544	250,000	250,000	69,456
Operating contingency	-	66,400	66,400	66,400
Total expenditures	<u>687,008</u>	<u>862,500</u>	<u>862,500</u>	<u>175,492</u>
Excess of revenues over (under) expenditures	<u>(16,833)</u>	<u>(322,500)</u>	<u>(322,500)</u>	<u>(305,667)</u>
Other financing sources (uses)				
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>0</u>
net change in fund balance	(21,833)	(327,500)	(327,500)	(305,667)
Available fund balance, July 1	<u>423,934</u>	<u>327,500</u>	<u>327,500</u>	<u>(96,434)</u>
Available fund balance, June 30	402,101	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (402,101)</u>

Reconciliation of budgetary fund balance to GAAP net position

Fuel inventory	28,985
Capital assets - net	<u>630,217</u>
GAAP Ending net position	<u>\$ 1,061,303</u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
For the Year Ended June 30, 2019

	Balance June 30, 2018	Additions	Deductions	Balance June 30, 2019
ASSETS				
Taxes Receivable	\$ 924,460	\$ 20,767,316	\$ (20,586,190)	\$ 1,105,586
TOTAL ASSETS	\$ 924,460	\$ 20,767,316	\$ (20,586,190)	\$ 1,105,586
LIABILITIES				
Distributions pending to other entities	\$ 924,460	\$ 20,767,316	\$ (20,586,190)	\$ 1,105,586
TOTAL LIABILITIES	\$ 924,460	\$ 20,767,316	\$ (20,586,190)	\$ 1,105,586

JEFFERSON COUNTY, OREGON
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF
COUNTY TRUST AND AGENCY FUNDS**
For the Year Ended June 30, 2019

	<u>Balance June 30, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2019</u>
ASSETS				
Investment trust fund of the county treasurer	\$ 11,921,753	\$ 23,965,419	\$ 23,345,592	\$ 12,541,580
TOTAL ASSETS	<u>\$ 11,921,753</u>	<u>\$ 23,965,419</u>	<u>\$ 23,345,592</u>	<u>\$ 12,541,580</u>
NET POSITION				
Restricted for external investment pool participants	\$ 11,921,753	\$ 23,965,419	\$ 23,345,592	\$ 12,541,580
TOTAL NET POSITION	<u>\$ 11,921,753</u>	<u>\$ 23,965,419</u>	<u>\$ 23,345,592</u>	<u>\$ 12,541,580</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF
TREASURER'S ACCOUNT HELD FOR OTHER TAXING DISTRICTS
INVESTMENT TRUST FUND**
For the Year Ended June 30, 2019

	Beginning Cash Balance	Receipts		Disbursements	Balance June 30, 2019
		Taxes and UTA Interest	Other Receipts		
Taxing district					
Cities	\$ 4,498,725	\$ 2,384,177	\$ 236,587	\$ 2,024,573	\$ 5,094,916
Fire patrol and districts	1,540,939	2,441,286	136,821	2,481,664	1,637,382
Special district	1,370,378	1,772,275	112,161	1,762,933	1,491,881
Schools					
COCC	8,176	1,213,785	268	1,216,419	5,810
Education service districts	30,460	357,909	9,638	375,008	22,999
Redmond	20,961	1,920,037	9,550	1,932,216	18,332
Culver	1,262,056	2,360,401	109,693	3,157,800	574,350
Ashwood	398,704	-	324,960	275,000	448,664
Black Butte	1,220,434	280,544	28,128	220,000	1,309,106
Madras	845,987	7,011,480	363,317	7,263,556	957,228
Sisters	-	3,368	-	3,368	-
Other trust funds					
Transient room tax	187,933	-	767,065	761,130	193,868
Tax collector	71,242	-	347,305	325,529	93,018
Other trust funds	397,782	432,668	1,322,640	1,546,396	606,694
Unallocated interest	67,976	-	19,356	-	87,332
Total county treasurer	<u>\$ 11,921,753</u>	<u>\$ 20,177,930</u>	<u>\$ 3,787,489</u>	<u>\$ 23,345,592</u>	<u>\$ 12,541,580</u>

JEFFERSON COUNTY, OREGON
SUMMARY SCHEDULE OF ELECTED OFFICIAL ACCOUNTS
 For the Year Ended
 June 30, 2019

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
Sheriff				
Commissary checking	\$ 17,757	\$ 481,355	\$ (451,811)	\$ 47,301
Total sheriff	<u>17,757</u>	<u>481,355</u>	<u>(451,811)</u>	<u>47,301</u>
Total all elected officials	<u>\$ 17,757</u>	<u>\$ 481,355</u>	<u>\$ (451,811)</u>	<u>\$ 47,301</u>

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INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS

**INDEPENDENT AUDITOR'S REPORT REQUIRED BY
OREGON STATE REGULATIONS**

Board of County Commissioners
Jefferson County
Madras, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Jefferson County, Oregon (the county) as of and for the year ended June 30, 2019, and have issued our report thereon dated November 8, 2019.

COMPLIANCE

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

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

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

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

The following funds had expenditures in excess of appropriations.

Clerk Fund	County NT and Phone Services Fund	\$14,151
Clerk Fund	Special Transportation Fund	\$446

OAR 162-10-0230 INTERNAL CONTROL

In planning and performing our audit of the financial statements, we considered the county’s internal control over financial reporting 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. Accordingly, we do not express an opinion on the effectiveness of the county’s internal control.

Our Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated November 8, 2019, is presented under separate cover.

RESTRICTIONS ON USE

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



For Solutions, CPAs PC
John Day, Oregon
November 8, 2019



Oregon Secretary of State – Audits Division

Summary of Revenues and Expenditures

Please refer to instructions on next page.

A. Municipal corporation information			
Municipality name: <u>Jefferson County, Oregon</u>			
Address line 1: <u>66 SE D Street</u>	Reporting period: From <u>07/01/2018</u>		
Address line 2: _____	To <u>06/30/2019</u>		
City, state, ZIP: <u>Madras</u> <u>OR</u> <u>97741</u>	Report type: <u>Audit</u>		
Check if new address: <input type="checkbox"/>	Opinion issued: <u>Unmodified</u>		
If this is the final report, please enter the last date of operations: _____		Basis of accounting: <u>GAAP</u>	

B. Financial statement audit – Reported deficiencies	
<p>1. Regarding internal controls over financial reporting, how many significant deficiencies and material weaknesses were reported? <u>0</u></p> <p>2. Of those control deficiencies reported, how many resulted in the following: Accounting errors/Misstatements: _____ Noncompliance: _____</p>	<p>3. How were deficiencies communicated? Check all that apply.</p> <p><input type="checkbox"/> Report issued in accordance with Government Auditing Standards</p> <p><input type="checkbox"/> Communication in accordance with Statements on Auditing Standards AU-C 265 "Communicating Internal Control Related Matters Identified in an Audit"</p> <p><input type="checkbox"/> Other (specify communication): _____</p> <p><input checked="" type="checkbox"/> No deficiencies</p> <p>Per OAR 162-010-0230, a copy must be filed with Secretary of State.</p>

C. Summary of revenues and expenditures

Revenues and/or receipts		Expenditures and/or disbursements	
a. Revenues from government-wide statement of activities:	\$ 30,243,213	a. Expenditures from government-wide statement of activities:	\$ 28,256,683
b. Fiduciary fund additions:	\$ 23,965,419	b. Fiduciary fund deductions:	\$ 23,345,592
c. Gross revenues subtotal (a + b):	\$ 54,208,632	c. Gross expenditures subtotal (a + b):	\$ 51,602,275
d. Revenues of component units:		d. Component unit expenditures reported with primary government:	
e. Taxes, assessments and other collections to be distributed to other governments:	\$ 23,965,419	e. Turnovers to other municipal corporations:	\$ 23,345,592
f. Exempt revenue subtotal (d + e):	\$ 23,965,419	f. Exempt expenditures subtotal (d + e):	\$ 23,345,592
g. Net revenues (c – f):	\$ 30,243,213	g. Net expenditures (c – f):	\$ 28,256,683

D. Filing fee:	\$ 350
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E. Submitted by	
Auditor name: <u>Mitch T. Saul, CPA</u>	Municipal license number: <u>1525</u>
Firm name: <u>Solutions, CPAs PC</u>	Date: <u>11/08/2019</u>
Municipal contact name, title: <u>Brandie McNamee, Treasurer</u>	Municipal phone: <u>(541) 325-0435</u>

Within 30 days of delivering the audit report to the municipal corporation, one copy of this summary must be filed with the Secretary of State, Audits Division, and one copy must be delivered to the municipal corporation. If deficiencies are communicated in a separate letter or in a report issued in accordance with *Government Auditing Standards*, a copy of that communication must also be filed. (OAR 162-010-0230)

JEFFERSON COUNTY, OREGON

SINGLE AUDIT

For the Year Ended June 30, 2019

JEFFERSON COUNTY, OREGON
SINGLE AUDIT
June 30, 2019

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JEFFERSON COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended
June 30, 2019

<u>Program Title</u>	<u>Pass Through Organization</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures 2018-19</u>
Department of Agriculture				
<u>Forest Service Schools and Roads Cluster</u>				
* Schools and Roads - Grants to States	State of Oregon	10.665	na	\$ 501,646
* Schools and Roads - Grants to Counties	State of Oregon	10.666	na	<u>6,131</u>
* Total Forest Service Schools and Roads Cluster				<u>507,777</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	OHA	10.557	154115	<u>136,095</u>
Total Department of Agriculture				<u>643,872</u>
Department of Justice				
Crime Victim Assistance	ODJ	16.575	VOCA/CFA-2017-Jeff Co.DAVAP-00029	88,558
Crime Victim Assistance	ODJ	16.575	VOCA-C-2016-Jeff Co.DAVAP-00019	118,131
Crime Victim Assistance	ODJ	16.575	VOCA-OT-2016-Jeff Co.DAVAP-00017	816
Crime Victim Assistance	ODJ	16.575	VOCA-SST-2018-Jeff Co.DAVAP-00004	11,694
Violence Against Women Formula Grants	ODJ	16.588	VAWA-C-2018-Jeff Co.DAVAP-00008	129,690
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	OVAW	16.589	2017-WR-AX-0021	237,404
Improving Criminal Justice Responses	OVAW	16.590	2016-WE-AX-0035	<u>175,407</u>
Total Department of Justice				<u>761,700</u>
Department of Transportation				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	OSSA	20.608	na	1,617
<u>Highway Safety Cluster</u>				
National Priority Safety Programs	OSSA	20.616	na	<u>1,466</u>
Total Highway Safety Cluster				<u>1,466</u>
Total Department of Transportation				<u>3,083</u>
Environmental Protection Agency				
State Public Water System Supervision	OHA	66.432	154115	3,419
<u>Drinking Water State Revolving Fund Cluster</u>				
Capitalization Grants for Drinking Water State Revolving Funds	OHA	66.468	154115	<u>3,038</u>
Total Drinking Water State Revolving Fund Cluster				<u>3,038</u>
Total Environmental Protection Agency				<u>6,457</u>

Continued on next page

JEFFERSON COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended
June 30, 2019

Department of Health and Human Services

Public Health Emergency Preparedness	OHA	93.069	154115	\$ 83,022
Hospital Preparedness Program	OHA	93.074	158636	2,800
Family Planning Services	OHA	93.217	154115/158774	29,339
Title V State Sexual Risk Avoidance Education	OHA	93.235	157096	8,504
Medicare Hospital Insurance	OHA	93.773	154115	674
<u>Medicaid Cluster</u>				
Medicaid Assistance Program	OHA	93.778	148014	15,777
Medicaid Assistance Program	OHA	93.778	154115	1,246
Medicaid Assistance Program	DHS	93.778	148069	<u>329,329</u>
Total Medicaid Cluster				<u>346,352</u>
National Bioterrorism Hospital Preparedness Program	OHA	93.889	na	1,891
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	OHA	93.898	na	148
Block Grants for Community Mental Health Services	DHS	93.958	153125	27,772
Block Grants for Prevention and Treatment of Substance Abuse	DHS	93.959	153125	34,857
Maternal and Child Health Services Block Grant to the States	OHA	93.994	154115	27,813
Maternal and Child Health Services Block Grant to the States	OHSU	93.994	4B04MC06604-01-044	<u>22,104</u>
Total Department of Health and Human Services				<u>585,276</u>

Department of Homeland Security

Boating Safety Financial Assistance	OSMB	97.012	250-1819	161,905
Emergency Management Performance Grants	OEM/EMPG	97.042	18-516	<u>76,840</u>
Total Department of Homeland Security				<u>238,745</u>

Total Federal Financial Assistance

\$ 2,239,133

* Major Program

Notes to the Schedule of Expenditures of Federal Awards

Purpose of the schedule

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

Significant accounting policies

Basis of presentation

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulation (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Federal financial assistance

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

Major programs

The Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs for the county are those programs selected for testing by the auditor using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in the Uniform Guidance. Programs with similar requirements may be grouped into a cluster for testing purposes.

Reporting entity

The reporting entity is fully described in the notes to financial statements. The schedule includes all federal programs administered by the county for the year ended June 30, 2019.

Revenue and expenditure recognition

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

Indirect Cost Rate

The county has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

SUMMARY OF AUDITOR'S RESULTS

Type of Report Issued

In our report for Jefferson County, Oregon, our opinion was unmodified.

Material Weakness in Internal Control

Our audit of the financial statements of the county identified no material weaknesses in internal control over financial reporting.

Significant Deficiencies in Internal Control

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

Noncompliance Material to Financial Statements

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

Material Weakness in Internal Control Over Major Programs

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

Significant Deficiencies in Internal Control Over Major Programs

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

Type of Report Issued on Compliance for Major Programs

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

Audit Findings

Our audit of the county did not disclose any audit findings required to be reported in accordance with 2 CFR 200.516(a).

Identification of Major Programs

Department of Agriculture		
Passed through State of Oregon		
Forest Service Schools and Roads Cluster		
Schools and Roads Grants to States	CFDA 10.665	\$501,646
Schools and Roads Grants to Counties	CFDA 10.666	\$6,131

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

Type A programs are the programs with total program expended funds of \$750,000 or more.

Risk Classification of Auditee

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

Classification of Federal Awards Expended

We have determined that the county has expended no federal funds in the following forms: Non-cash assistance, Insurance in effect during the period, or Loans or loan guarantees, including interest subsidies.

FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

CURRENT YEAR

Our audit did not disclose any findings required to be reported in accordance with *Government Auditing Standards*.

PRIOR YEAR

Prior year audit did not disclose any findings required to be reported in accordance with Government Auditing Standards.

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

CURRENT YEAR

Our audit did not disclose any findings and questioned costs as defined by 2 CFR 200.516(a) for the year ended June 30, 2019.

PRIOR YEAR

Prior year audit did not report any findings and questioned costs.

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

Board of County Commissioners
Jefferson County
Madras, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Oregon (the county), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the county's basic financial statements, and have issued our report thereon dated November 8, 2019.

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. 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 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, or 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 preceding paragraph 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the county's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. See report required by Oregon State regulations for instances of noncompliance with matters related to Oregon statutes, if any.

We noted certain matters that we reported to management of the county in a separate letter dated November 8, 2019.

Purpose of this Report

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



For Solutions, CPAs PC
John Day, Oregon
November 8, 2019

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
UNIFORM GUIDANCE**

Board of County Commissioners
Jefferson County
Madras, Oregon

Report on Compliance for Each Major Federal Program

We have audited Jefferson County, Oregon's (the county) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the county's major federal programs for the year ended June 30, 2019. The county's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the county's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the county complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the county is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the county's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the county's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

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



For Solutions, CPAs PC
John Day, Oregon
November 8, 2019