

JEFFERSON COUNTY, OREGON

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

For the Year Ended June 30, 2020





**JEFFERSON COUNTY, OREGON  
COUNTY OFFICIALS**

June 30, 2020

***Board of Commissioners***

Kelly Simmelink  
719 SE Rodeo Drive  
Madras, OR 97741

Wayne Fording  
1315 NE Westview Drive  
Madras, OR 97741

Mae Huston  
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Culver, OR 97334

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

Katherine Zemke  
340 NE 10<sup>th</sup> Street  
Madras, OR 97741

***County Sheriff***

Jim Adkins  
PO Box 956  
Madras, OR 97741

***District Attorney***

Steven Leriche  
3307 S Adams Drive  
Madras, OR 97741

***Surveyor***

Gary Dejarnatt  
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Bend, OR 97701

***Assessor***

Jean McCloskey  
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***Treasurer/Finance Director***

Brandie McNamee  
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Antelope, OR 97001

***County Offices***

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(541) 475-2449



**JEFFERSON COUNTY, OREGON**

June 30, 2020

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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, 2020, 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, 2020, 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**

### *Report on Summarized Comparative Information*

We have previously audited the county's 2019 financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 8, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

### *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 December 1, 2020, 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 December 1, 2020, 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  
December 1, 2020

JEFFERSON COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2020

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, 2020. 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 \$41,684,863 as of June 30, 2020. Of this amount, \$8,261,524 (unrestricted net position) may be used to meet the county's on-going obligations to citizens and creditors, compared to unrestricted net position of \$8,755,132 reported for June 30, 2019.
- ◆ The county's governmental funds reported a combined fund balance of \$27,853,628, an increase of \$3,526,095 from June 30, 2019. The largest part of the increase was in the Road Fund. Approximately 26.4%, or \$7,354,352, is available for spending at the county's discretion (assigned and unassigned fund balances).
- ◆ County General Fund
  - The General Fund's fund balance was \$6,325,598 as of June 30, 2020, an increase of \$265,396.
  - 65.2% of the General Fund's expenditures and transfers out at year end, enough for more than 10 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 70.4% of the fund's revenue.
- ◆ Total long-term liabilities (excluding pension/OPEB liabilities) were \$13,244,943 as of June 30, 2020, compared to total long-term liabilities of \$13,472,449 as of June 30, 2019. The pension liability is \$8,562,705 as of June 30, 2020 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, 2020

*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.

The county maintains 13 governmental funds (each with multiple sub-funds). Information is presented separately in the governmental funds Balance Sheet and the governmental funds Statement of Revenues,

JEFFERSON COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2020

Expenditures and Changes in Fund Balances for the General Fund, Road Fund, Sheriff Fund, General Government Fund, and Public Health Fund, which are considered to be major funds. Data from the other 8 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 63 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 76 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 218 of this report.



JEFFERSON COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2020

**Net Position at June 30, 2020**  
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	June 30, 2020	June 30, 2019	June 30, 2020	June 30, 2019	June 30, 2020	June 30, 2019
Cash and investments	\$ 28,528	\$ 25,455	\$ 2,799	\$ 2,303	\$ 31,327	\$ 27,758
Other current assets	3,045	3,075	303	334	3,348	3,409
Capital assets, net of accumulated depreciation	28,143	27,806	286	302	28,429	28,108
Total assets	59,716	56,336	3,388	2,939	63,104	59,275
Deferred outflows of resources	2,610	3,290	153	202	2,763	3,492
Total deferred outflows of resources	2,610	3,290	153	202	2,763	3,492
Current liabilities	1,100	1,164	35	38	1,135	1,202
Noncurrent liabilities	8,372	8,623	4,668	4,850	13,040	13,473
Net pension liability	8,044	7,572	519	486	8,563	8,058
Net OPEB liability	151	177	13	11	164	188
Total liabilities	17,667	17,536	5,235	5,385	22,902	22,921
Deferred inflows of resources	1,188	1,212	93	95	1,281	1,307
Total deferred inflows of resources	1,188	1,212	93	95	1,281	1,307
Net position						
Net investment in capital assets	19,901	19,262	286	302	20,187	19,564
Restricted for highways and roads	4,780	3,879	-	-	4,780	3,879
Restricted for perpetual cemetery care	133	129	-	-	133	129
Restricted for other purposes	8,323	6,212	-	-	8,323	6,212
Unrestricted	10,334	11,396	(2,073)	(2,641)	8,261	8,755
Total net position	\$ 43,471	\$ 40,878	\$ (1,787)	\$ (2,339)	\$ 41,684	\$ 38,539

**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 \$41,684,863 at June 30, 2020 and \$38,539,254 at June 30, 2019. This represents an increase in net position of \$3,145,609 compared to an increase of \$1,986,530 in the 2018-19 fiscal year.

Capital assets, which consist of the county's land, infrastructure, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 48.4 percent 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 \$7,454,866 debt related to its capital assets at June 30, 2020. The county's net position restricted for use in its road maintenance, cemetery care and grant programs total \$13,235,833 or about 31.8% of the net position. The remaining 19.8%, or \$8,261,524, 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, 2020, 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.

JEFFERSON COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2020

The county's net position increased by \$3,145,609 during the fiscal year ended June 30, 2020, allowing for the acquisition of capital assets, repayment of long-term debt and increase in operating and capital reserves.

**Changes in Net Position**  
**For the year ended June 30, 2020**  
(in thousands)

	Governmental Activities		Business-type Activities		Totals	
	June 30, 2020	June 30, 2019	June 30, 2020	June 30, 2019	June 30, 2020	June 30, 2019
<b>Revenues</b>						
Program revenues						
Charges for services	\$ 2,983	\$ 3,149	\$ 1,468	\$ 1,339	\$ 4,451	\$ 4,488
Operating grants and contributions	14,357	13,117	-	-	14,357	13,117
General revenues						
Property taxes	8,831	8,154	-	-	8,831	8,154
Payment in lieu of taxes	579	933	-	-	579	933
Other state and local sources	163	155	-	-	163	155
Interest on investments	837	943	58	47	895	990
Other	1,985	2,279	367	126	2,352	2,405
Total revenues	<u>29,735</u>	<u>28,730</u>	<u>1,893</u>	<u>1,512</u>	<u>31,628</u>	<u>30,242</u>
<b>Expenses</b>						
General government	7,879	7,010	-	-	7,879	7,010
Highways and streets	2,172	2,755	-	-	2,172	2,755
Public safety	10,192	9,951	-	-	10,192	9,951
Economic development	62	173	-	-	62	173
Health and welfare	5,594	6,087	-	-	5,594	6,087
Culture and recreation	756	588	-	-	756	588
Education	181	125	-	-	181	125
Debt service	306	300	-	-	306	300
Solid waste	-	-	78	126	78	126
RV park	-	-	81	64	81	64
Community development	-	-	1,101	982	1,101	982
Code enforcement	-	-	81	95	81	95
Total expenses	<u>27,142</u>	<u>26,989</u>	<u>1,341</u>	<u>1,267</u>	<u>28,483</u>	<u>28,256</u>
Change in net position	2,593	1,741	552	245	3,145	1,986
Beginning net position	40,878	39,137	(2,339)	(2,584)	38,539	36,553
Ending net position	<u>\$ 43,471</u>	<u>\$ 40,878</u>	<u>\$ (1,787)</u>	<u>\$ (2,339)</u>	<u>\$ 41,684</u>	<u>\$ 38,539</u>

**Governmental Activities**

During the current fiscal year, the county's net position increased by \$2,592,906, representing an increase of 4.45 percent from the prior year. Key elements of the change in the county's net position for the year ended June 30, 2020 are as follows:

- ◆ The net position of governmental activities increased by \$2,592,906. This is due to changes across many departments, however primarily attributed to overall increase in grant revenue as a result of Cares Act funding.
- ◆ Additional PERS expense of \$1,133,069 as a result 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 \$552,703. Key elements of the change in the county's net position for the year ended June 30, 2020 are as follows:

JEFFERSON COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2020

- ◆ The net position of business-type activities increased by \$552,703. This is due in large part to increases in revenue from the RV park and a county building department for permit fees.
- ◆ Additional PERS expense of \$80,022 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, 2020, the county's governmental funds reported combined ending fund balances of \$27,853,628, an increase of \$3,526,095 in comparison with the prior year. Of this \$27,853,628, \$6,325,598 (22.7 percent) constitutes unassigned ending fund balance, which is available for spending at the county's discretion. Of the remaining fund balance, \$1,028,754 is assigned, \$6,174,024 is committed, \$13,235,833 is restricted, and \$1,089,419 is nonspendable.

*General Fund:* The General Fund is the primary operating fund of the county. As of June 30, 2020, unassigned fund balance was \$6,325,598. 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 65.2 percent of total General Fund expenditures and transfers.

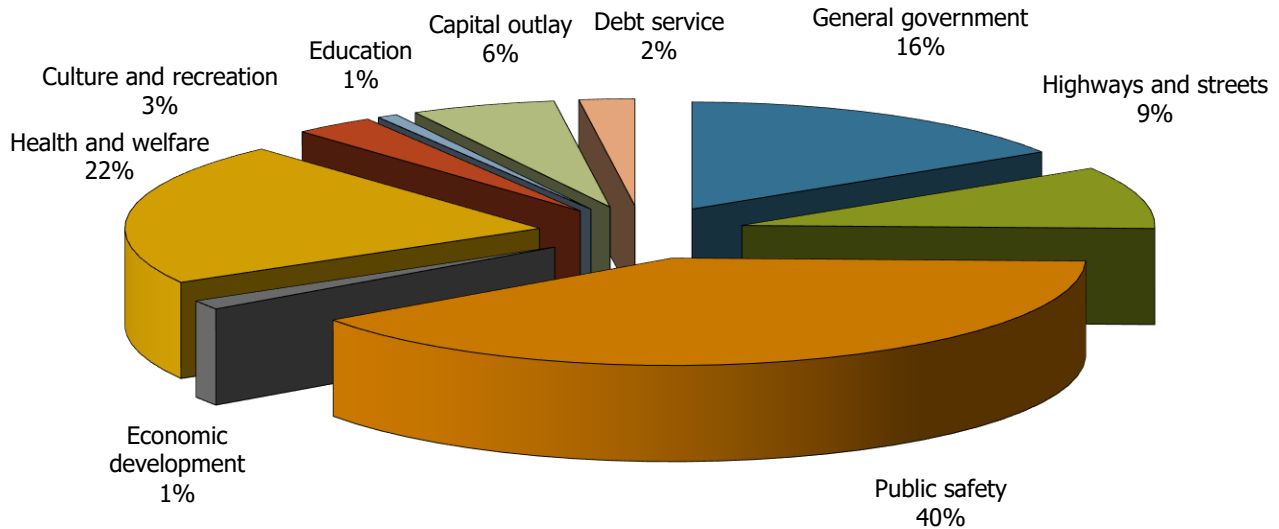
The fund balance increased by \$265,396 during the current fiscal year. This increase was primarily a result of increase in charges for services such as indirect from departments and CAFFA grant proceeds.

*Road Fund:* The fund balance increased by \$1,612,150 during the year. This increase was primarily a result of higher motor vehicle revenue and ODOT Fund exchange.

*Sheriff Fund:* The fund balance decreased by \$355,079 during the year. This decrease was a combination of many sheriff programs, however primarily a result of the Crook County jail bed rental contract going away and reducing intergovernmental revenue.

JEFFERSON COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2020

**Expenditures by Function - Governmental Funds**



*General Government Fund:* The fund balance increased by \$1,423,302 during the year. This increase was primarily a result of receiving CARES Act funding in June 2020 as a result of the COVID pandemic.

*Public Health Fund:* The fund balance increased by \$162,121 during the year. This increase was primarily a result decreased spending in the public health grants funds over prior year.

Nonmajor governmental funds had an increase in fund balance of \$418,205 for the year ended June 30, 2020.

**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 \$1,786,520. The negative balance is the result of the \$4,667,683 landfill post-closure cost liability.

None of the enterprise funds were major. Nonmajor enterprise funds net position increased \$552,703 for the year ended June 30, 2020. This increase was primarily a result of increase in charges for services in community development and RV Park.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The board of commissioners approved various changes to the adopted budget for the fiscal year ended June 30, 2020. General Fund revenues were \$132,533 more than budgeted amounts and expenditures

JEFFERSON COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2020

were \$732,076 under budget. The most significant differences were; property taxes, \$86,898 more than budget, intergovernmental revenues, \$108,156 more than budget, charges for services, \$260,982 less than budget, juvenile community justice expenditures, \$85,962 less than budget, and non-departmental expenditures, \$304,031 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, 2020, the county had invested \$28,428,774 in capital assets, net of accumulated depreciation.

During the year, the county's investment in capital assets increased by \$321,005 net of current year depreciation. Additions to capital assets included purchase of public works equipment and county vehicles. Current year depreciation totaled \$1,300,911 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, 2020 the county had \$7,300,000 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 2020-21 budget are \$74,973,540 compared to \$57,665,544 for 2019-20.

- 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 to June 30, 2021, significantly increased to 21.97% on Tier1/2, 12.20% General OPSRP, and 16.83% on OPSRP Police. The county established an actual unfunded actuarial rate ("AUAL") of 11.85% per FTE position in FY19-20 to fund side account contributions to assist with offsetting future increases. The AUAL rate increased to 13% in fiscal year 2020-21 to continue contributions and budget includes contributing \$1,250,000 in fiscal year 2020-21. Total contributions to the Side Account since 2017 will be \$4,500,000. Side account contributions is a priority in 2020-2021 to potentially qualify for the Employer Incentive Fund (EIF) that the State of Oregon is administering.
- The county's total budget adopted for Fiscal Year 2021 is \$74,973,540, an increase of 30.0% from the Fiscal Year 2020 budget. This is primarily attributed to the appropriation of construction costs with the Public Health and Wellness campus project anticipated to begin construction in spring 2021.

JEFFERSON COUNTY, OREGON  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2020

- The county's Assessed Valuation of Taxable Property increased from Fiscal Year 2020 to Fiscal Year 2021 7.0%, to \$1,990,624,730. 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. While this rate increase helps offset some costs to the Jail facility, fund balance continues to decrease. Close monitoring of Jail Fund budget will be needed to maintain operations.

#### 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, 2020  
(With Comparative Totals for 2019)

	Governmental Activities	Business-type Activities	Total June 30, 2020	Total June 30, 2019
<b>ASSETS</b>				
Cash and investments	\$ 28,528,003	\$ 2,798,695	\$ 31,326,698	\$ 27,758,587
Receivables				
Property taxes	479,049	-	479,049	446,724
Other	1,111,074	57,421	1,168,495	1,494,833
Notes and loans receivable	389,464	200,000	589,464	728,358
Internal balances	(45,773)	45,773	-	-
Inventory	1,111,552	-	1,111,552	739,017
Capital assets, not subject to depreciation				
Construction in progress	1,647,078	-	1,647,078	362,755
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	32,695,292	610,179	33,305,471	33,289,469
Equipment	8,163,202	83,691	8,246,893	8,053,574
Accumulated depreciation	(19,310,838)	(407,688)	(19,718,526)	(18,545,887)
Total capital assets	28,142,592	286,182	28,428,774	28,107,769
Total assets	59,715,961	3,388,071	63,104,032	59,275,288
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions	2,576,905	151,978	2,728,883	3,461,792
Deferred outflows related to OPEB	32,753	1,976	34,729	30,125
Total deferred outflows of resources	2,609,658	153,954	2,763,612	3,491,917
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Accounts payable	866,882	35,410	902,292	979,238
Accrued interest payable	28,214	-	28,214	26,775
Current portion of long-term debt	205,349	-	205,349	196,910
<b>Noncurrent liabilities</b>				
Accrued compensated absences	364,206	-	364,206	302,791
Landfill post-closure costs	-	4,667,683	4,667,683	4,849,541
Unamortized bond premium	758,188	-	758,188	788,516
Long-term debt	7,249,517	-	7,249,517	7,531,601
Net pension liability	8,043,736	518,969	8,562,705	8,057,405
Net OPEB liability	150,587	13,256	163,843	187,878
Total liabilities	17,666,679	5,235,318	22,901,997	22,920,655
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to pensions	1,111,076	89,330	1,200,406	1,225,524
Deferred inflows related to OPEB	76,481	3,897	80,378	81,772
Total deferred inflows of resources	1,187,557	93,227	1,280,784	1,307,296

(Continued on next page)



JEFFERSON COUNTY, OREGON  
**STATEMENT OF NET POSITION**  
June 30, 2020  
(With Comparative Totals for 2019)

	Governmental Activities	Business-type Activities	<u>Total</u> June 30, 2020	<u>Total</u> June 30, 2019
NET POSITION				
Net investment in capital assets	\$ 19,901,324	\$ 286,182	\$ 20,187,506	\$ 19,563,967
Restricted for:				
Highways and streets	4,780,296	-	4,780,296	3,878,699
Perpetual cemetery care	132,464	-	132,464	129,249
Other purposes	8,323,073	-	8,323,073	6,212,207
Unrestricted	<u>10,334,226</u>	<u>(2,072,702)</u>	<u>8,261,524</u>	<u>8,755,132</u>
Total net position	<u>\$ 43,471,383</u>	<u>\$ (1,786,520)</u>	<u>\$ 41,684,863</u>	<u>\$ 38,539,254</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, 2020  
(With Comparative Totals for 2019)

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Governmental activities			
General government	\$ 7,879,492	\$ 1,567,912	\$ 2,979,138
Highways and streets	2,172,169	263,963	3,119,539
Public safety	10,191,942	714,497	3,069,186
Economic development	62,018	-	165,641
Health and welfare	5,593,641	154,872	4,766,036
Culture and recreation	756,017	270,435	69,575
Education	181,203	-	180,067
Interest on long-term debt	306,368	11,628	7,329
<b>Total governmental activities</b>	<b>27,142,850</b>	<b>2,983,307</b>	<b>14,356,511</b>
Business-type activities			
Community development	1,101,218	1,134,840	-
Solid Waste	78,112	154,362	-
Code enforcement	81,161	34,423	-
RV park	81,137	144,501	-
<b>Total business-type activities</b>	<b>1,341,628</b>	<b>1,468,126</b>	<b>0</b>
<b>Total government</b>	<b>\$ 28,484,478</b>	<b>\$ 4,451,433</b>	<b>\$ 14,356,511</b>

General revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Payment in lieu of taxes

Other intergovernmental revenue

Unrestricted investment earnings

Miscellaneous

Transfers

Total general revenues and transfers

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, 2020	June 30, 2019
\$ (3,332,442)	\$ -	\$ (3,332,442)	\$ (4,263,405)
1,211,333	-	1,211,333	519,174
(6,408,259)	-	(6,408,259)	(5,663,788)
103,623	-	103,623	(6,608)
(672,733)	-	(672,733)	(706,046)
(416,007)	-	(416,007)	(311,536)
(1,136)	-	(1,136)	(353)
(287,411)	-	(287,411)	(290,479)
(9,803,032)	0	(9,803,032)	(10,723,041)
-	33,622	33,622	2,113
-	76,250	76,250	38,921
-	(46,738)	(46,738)	(34,397)
-	63,364	63,364	65,000
0	126,498	126,498	71,637
(9,803,032)	126,498	(9,676,534)	(10,651,404)
6,478,818	-	6,478,818	6,161,372
2,352,036	-	2,352,036	1,992,901
579,407	-	579,407	933,084
163,371	-	163,371	155,333
837,093	58,403	895,496	989,762
2,070,945	282,070	2,353,015	2,405,482
(85,732)	85,732	-	-
12,395,938	426,205	12,822,143	12,637,934
2,592,906	552,703	3,145,609	1,986,530
40,878,477	(2,339,223)	38,539,254	36,552,724
\$ 43,471,383	\$ (1,786,520)	\$ 41,684,863	\$ 38,539,254

JEFFERSON COUNTY, OREGON  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
June 30, 2020  
(With Comparative Totals for 2019)

	General Fund	Road Fund	Sheriff Fund	General Government Fund
<b>ASSETS</b>				
Cash and investments	\$ 6,135,644	\$ 5,363,996	\$ 2,760,855	\$ 6,312,747
Receivables				
Taxes	356,611	-	122,438	-
Notes	-	154,866	-	270,403
Other	268,789	187,593	43,354	106,318
Due from other funds	-	-	-	142,121
Inventory	-	1,089,419	-	-
Total assets	<u>\$ 6,761,044</u>	<u>\$ 6,795,874</u>	<u>\$ 2,926,647</u>	<u>\$ 6,831,589</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
<b>Liabilities</b>				
Accounts payable	\$ 155,210	\$ 126,492	\$ 82,145	\$ 127,017
Due to other funds	-	-	-	142,121
Total liabilities	<u>155,210</u>	<u>126,492</u>	<u>82,145</u>	<u>269,138</u>
<b>Deferred inflows of resources</b>				
Unavailable property tax revenue	280,236	-	96,653	-
Unavailable notes receivable	-	154,866	-	270,403
Total deferred inflows of resources	<u>280,236</u>	<u>154,866</u>	<u>96,653</u>	<u>270,403</u>
<b>Fund balance</b>				
Nonspendable	-	1,089,419	-	-
Retricted	-	4,780,296	617,274	2,232,732
Committed	-	-	1,746,622	4,059,316
Assigned	-	644,801	383,953	-
Unassigned	6,325,598	-	-	-
Total fund balance	<u>6,325,598</u>	<u>6,514,516</u>	<u>2,747,849</u>	<u>6,292,048</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 6,761,044</u>	<u>\$ 6,795,874</u>	<u>\$ 2,926,647</u>	<u>\$ 6,831,589</u>

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

Public Health Fund	Other Governmental Funds	Totals	
		June 30, 2020	June 30, 2019
\$ 1,641,095	\$ 4,249,711	\$ 26,464,048	\$ 23,104,029
-	-	479,049	446,725
7,493	-	432,762	571,656
186,792	311,381	1,104,227	1,408,058
-	-	142,121	178,085
-	-	1,089,419	710,032
<u>\$ 1,835,380</u>	<u>\$ 4,561,092</u>	<u>\$ 29,711,626</u>	<u>\$ 26,418,585</u>
\$ 265,485	\$ 104,104	\$ 860,453	\$ 899,266
-	45,773	187,894	244,523
<u>265,485</u>	<u>149,877</u>	<u>1,048,347</u>	<u>1,143,789</u>
-	-	376,889	375,606
7,493	-	432,762	571,656
<u>7,493</u>	<u>0</u>	<u>809,651</u>	<u>947,262</u>
-	-	1,089,419	710,032
1,562,402	4,043,129	13,235,833	10,220,155
-	368,086	6,174,024	6,247,930
-	-	1,028,754	1,089,214
-	-	6,325,598	6,060,203
<u>1,562,402</u>	<u>4,411,215</u>	<u>27,853,628</u>	<u>24,327,534</u>
<u>\$ 1,835,380</u>	<u>\$ 4,561,092</u>	<u>\$ 29,711,626</u>	<u>\$ 26,418,585</u>

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JEFFERSON COUNTY, OREGON  
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET  
 TO STATEMENT OF NET POSITION**  
 June 30, 2020

<b>Total Fund Balances</b>		\$ 27,853,628
<p>Capital assets are not financial resources and therefore are not reported in the governmental funds:</p>		
Cost	\$ 47,453,430	
Accumulated depreciation	<u>(19,310,838)</u>	28,142,592
<p>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.</p>		
		2,086,504
<p>Certain other assets are not available to pay for current-period expenditures, and, therefore, are deferred in the funds:</p>		
Notes receivable		389,464
Property taxes earned but unavailable		376,889
<p>Net pension/OPEB liability is not due and payable in the current period, therefore it is not recorded in the governmental funds.</p>		
		(8,194,323)
<p>Deferred outflows of resources related to pensions/OPEB are not due and payable in the current period, therefore it are not recorded in the governmental funds.</p>		
		2,609,658
<p>Deferred inflows of resources related to pensions/OPEB are not current financial resources, therefore it are not recorded in the governmental funds.</p>		
		(1,187,557)
<p>Certain liabilities are not accrued until due in the governmental funds:</p>		
Accrued interest on long-term debt		(28,213)
Accrued compensated absences		(364,206)
Unamortized bond premium		(758,187)
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.</p>		
		(7,454,866)
<b>Total Net Position</b>		<u><u>\$ 43,471,383</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, 2020  
(With Comparative Totals for 2019)

	General Fund	Road Fund	Sheriff Fund	General Government Fund
Revenues				
Taxes	\$ 6,949,551	\$ 110,000	\$ 2,347,468	\$ 433,252
Licenses and permits	38,078	41,576	15,492	90,452
Intergovernmental revenues	1,136,631	2,640,924	587,332	683,203
Charges for services	1,329,377	-	274,153	67,170
Fines and forfeitures	92,165	145,206	25,236	-
Interest earned	240,562	157,897	105,586	178,513
Miscellaneous revenues	87,196	664,499	151,210	1,612,843
Total revenues	<u>9,873,560</u>	<u>3,760,102</u>	<u>3,506,477</u>	<u>3,065,433</u>
Expenditures				
Current				
General government	3,278,830	-	-	110,848
Highways and streets	-	2,161,592	-	-
Public safety	3,611,533	-	3,787,199	-
Economic development	-	-	-	322,631
Health and welfare	556,539	-	-	-
Culture and recreation	34,971	-	-	-
Education	-	-	-	181,203
Capital outlay	-	-	413,800	544,915
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>7,481,873</u>	<u>2,161,592</u>	<u>4,200,999</u>	<u>1,159,597</u>
Excess of revenues over (under) expenditures	<u>2,391,687</u>	<u>1,598,510</u>	<u>(694,522)</u>	<u>1,905,836</u>
Other financing sources (uses)				
Transfers in	91,906	595,838	710,136	210,000
Transfers out	(2,110,960)	(423,360)	(108,969)	(648,306)
Government services	(107,237)	(158,838)	(261,724)	(44,228)
Total other financing sources (uses)	<u>(2,126,291)</u>	<u>13,640</u>	<u>339,443</u>	<u>(482,534)</u>
Net change in fund balance	265,396	1,612,150	(355,079)	1,423,302
Available fund balance, July 1	<u>6,060,202</u>	<u>4,902,366</u>	<u>3,102,928</u>	<u>4,868,746</u>
Available fund balance, June 30 - by category				
Nonspendable	-	1,089,419	-	-
Retricted	-	4,780,296	617,274	2,232,732
Committed	-	-	1,746,622	4,059,316
Assigned	-	644,801	383,953	-
Unassigned	6,325,598	-	-	-
Available fund balance, June 30 - total	<u>\$ 6,325,598</u>	<u>\$ 6,514,516</u>	<u>\$ 2,747,849</u>	<u>\$ 6,292,048</u>

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



Public Health Fund	Other Governmental Funds	Totals	
		June 30, 2020	June 30, 2019
\$ -	\$ 11,628	\$ 9,851,899	\$ 9,424,653
-	7,053	192,651	170,247
4,607,553	2,156,112	11,811,755	12,580,059
16,359	433,075	2,120,134	964,957
-	-	262,607	189,147
38,399	91,236	812,193	930,292
192,303	234,415	2,942,466	1,427,901
<u>4,854,614</u>	<u>2,933,519</u>	<u>27,993,705</u>	<u>25,687,256</u>
-	287,293	3,676,971	3,634,624
-	-	2,161,592	2,946,267
-	1,718,104	9,116,836	9,037,022
-	-	322,631	428,237
4,417,574	-	4,974,113	5,445,564
-	683,716	718,687	566,793
-	-	181,203	125,129
-	332,105	1,290,820	420,223
-	175,000	175,000	165,000
-	321,283	321,283	326,238
<u>4,417,574</u>	<u>3,517,501</u>	<u>22,939,136</u>	<u>23,095,097</u>
<u>437,040</u>	<u>(583,982)</u>	<u>5,054,569</u>	<u>2,592,159</u>
68,991	1,380,719	3,057,590	3,825,049
(59,491)	(124,440)	(3,475,526)	(4,052,315)
<u>(284,419)</u>	<u>(254,092)</u>	<u>(1,110,538)</u>	<u>-</u>
<u>(274,919)</u>	<u>1,002,187</u>	<u>(1,528,474)</u>	<u>(227,266)</u>
162,121	418,205	3,526,095	2,364,893
<u>1,400,281</u>	<u>3,993,010</u>	<u>24,327,533</u>	<u>21,962,641</u>
-	-	1,089,419	710,032
1,562,402	4,043,129	13,235,833	10,220,155
-	368,086	6,174,024	6,247,930
-	-	1,028,754	1,089,214
-	-	6,325,598	6,060,203
<u>\$ 1,562,402</u>	<u>\$ 4,411,215</u>	<u>\$ 27,853,628</u>	<u>\$ 24,327,534</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, 2020

<b>Net Change in Fund Balance</b>		\$ 3,526,095
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	\$ 1,500,776	
Less current year depreciation	(1,242,462)	
Less loss on disposition of capital assets	<u>(18,221)</u>	240,093
Change in net position for internal services funds reported separately.		(174,844)
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.		(138,894)
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.		(1,101,947)
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		(61,416)
Accrued interest		(1,438)
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.		273,644
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.		1,285
<b>Change in Net Position</b>		<u><u>\$ 2,592,906</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, 2020  
(With Comparative Totals for 2019)

	Nonmajor Enterprise Funds	Totals June 30, 2020	June 30, 2019	Governmental Activities- Internal Service Funds
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and investments	\$ 2,798,695	\$ 2,798,695	\$ 2,303,117	\$ 2,063,954
Receivables				
Other	57,421	57,421	67,252	6,846
Inventory	-	-	-	22,133
<b>Total current assets</b>	<b>2,856,116</b>	<b>2,856,116</b>	<b>2,370,369</b>	<b>2,092,933</b>
<b>Noncurrent assets</b>				
<b>Capital assets, net of accumulated depreciation</b>				
Buildings	286,182	286,182	299,350	-
Equipment and improvements	-	-	2,870	800,877
<b>Total capital assets</b>	<b>286,182</b>	<b>286,182</b>	<b>302,220</b>	<b>800,877</b>
Note receivable	200,000	200,000	200,000	-
Due from other funds	45,773	45,773	66,438	-
<b>Total assets</b>	<b>3,388,071</b>	<b>3,388,071</b>	<b>2,939,027</b>	<b>2,893,810</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions/OPEB	153,954	153,954	201,997	-
<b>Total deferred outflows of resources</b>	<b>153,954</b>	<b>153,954</b>	<b>201,997</b>	<b>0</b>
<b>LIABILITIES</b>				
Accounts payable	35,410	35,410	38,322	6,429
<b>Noncurrent liabilities</b>				
Landfill post-closure costs	4,667,683	4,667,683	4,849,541	-
Net pension liability	518,969	518,969	485,637	-
Net OPEB liability	13,256	13,256	11,355	-
<b>Total liabilities</b>	<b>5,235,318</b>	<b>5,235,318</b>	<b>5,384,855</b>	<b>6,429</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to pensions/OPEB	93,227	93,227	95,392	-
<b>Total deferred inflows of resources</b>	<b>93,227</b>	<b>93,227</b>	<b>95,392</b>	<b>0</b>
<b>NET POSITION</b>				
Net investment in capital assets	286,182	286,182	302,220	800,877
Unrestricted	(2,072,702)	(2,072,702)	(2,641,443)	2,086,504
<b>Total net position</b>	<b>\$ (1,786,520)</b>	<b>\$ (1,786,520)</b>	<b>\$ (2,339,223)</b>	<b>\$ 2,887,381</b>

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, 2020  
 (With Comparative Totals for 2019)

	Other Enterprise Funds	Totals June 30, 2020	June 30, 2019	Governmental Activities- Internal Service Funds
Operating revenues				
Charges for services	\$ 1,468,126	\$ 1,468,126	\$ 1,339,274	\$ 967,415
Total operating revenues	<u>1,468,126</u>	<u>1,468,126</u>	<u>1,339,274</u>	<u>967,415</u>
Operating expenses				
Personnel services	836,185	836,185	821,756	1,446,849
Materials and services	396,537	396,537	429,843	956,029
Depreciation	16,038	16,038	16,038	42,412
Total operating expenses	<u>1,248,760</u>	<u>1,248,760</u>	<u>1,267,637</u>	<u>2,445,290</u>
Operating income (loss)	<u>219,366</u>	<u>219,366</u>	<u>71,637</u>	<u>(1,477,875)</u>
Nonoperating revenues (expenses)				
Investment earnings	58,403	58,403	46,812	38,886
Change in post-closure costs	181,858	181,858	110,216	-
Other revenues	100,212	100,212	46,195	931,941
Total nonoperating revenues (expenses)	<u>340,473</u>	<u>340,473</u>	<u>203,223</u>	<u>970,827</u>
Income (loss) before contributions and transfers	559,839	559,839	274,860	(507,048)
Transfers in	201,000	201,000	139,100	337,204
Transfers out	(115,268)	(115,268)	(163,895)	(5,000)
Government services	<u>(92,868)</u>	<u>(92,868)</u>	<u>(5,347)</u>	<u>-</u>
Change in net position	552,703	552,703	244,718	(174,844)
Total net position, July 1	<u>(2,339,223)</u>	<u>(2,339,223)</u>	<u>(2,583,941)</u>	<u>3,062,225</u>
Total net position, June 30	<u><u>\$ (1,786,520)</u></u>	<u><u>\$ (1,786,520)</u></u>	<u><u>\$ (2,339,223)</u></u>	<u><u>\$ 2,887,381</u></u>

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, 2020  
(With Comparative Totals for 2019)

	Other Enterprise Funds	Totals June 30, 2020	Totals June 30, 2019	Governmental Activities- Internal Service Funds
Cash flows from operating activities				
Receipts from customers	\$ 1,477,957	\$ 1,477,957	\$ 1,321,223	\$ -
Receipts from interfund services provided	-	-	-	980,090
Payments to employees	(755,074)	(755,074)	(767,495)	(6,282)
Payments to suppliers	(399,449)	(399,449)	(619,576)	(2,424,964)
Net cash provided (used) by operating activities	<u>323,434</u>	<u>323,434</u>	<u>(65,848)</u>	<u>(1,451,156)</u>
Cash flows from non-capital financing activities				
Interfund loan activity	20,665	20,665	20,665	-
Transfer to/from other funds	(2,783)	(2,783)	(24,795)	332,204
Net cash provided (used) by non-capital financing activities	<u>17,882</u>	<u>17,882</u>	<u>(4,130)</u>	<u>332,204</u>
Cash flows from capital and related financing activities				
Purchase of capital assets	(4,353)	(4,353)	(5,347)	(139,362)
Net cash used by capital and related financing activities	<u>(4,353)</u>	<u>(4,353)</u>	<u>(5,347)</u>	<u>(139,362)</u>
Cash flows from investing activities				
Interest earned and other	158,615	158,615	93,007	58,462
PERS adjustment for side account	-	-	-	912,365
Net cash provided by investing activities	<u>158,615</u>	<u>158,615</u>	<u>93,007</u>	<u>970,827</u>
Net increase in cash and cash equivalents	495,578	495,578	17,682	(287,487)
Cash and cash equivalents, beginning	<u>2,303,117</u>	<u>2,303,117</u>	<u>2,285,435</u>	<u>2,351,441</u>
Cash and cash equivalents, ending	<u>\$ 2,798,695</u>	<u>\$ 2,798,695</u>	<u>\$ 2,303,117</u>	<u>\$ 2,063,954</u>

(Continued on next page)

JEFFERSON COUNTY, OREGON  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the Year Ended  
June 30, 2020  
(With Comparative Totals for 2019)

	<u>Other Enterprise Funds</u>	<u>Totals June 30, 2020</u>	<u>Totals June 30, 2019</u>	<u>Governmental Activities- Internal Service Funds</u>
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ 219,366	\$ 219,366	\$ 71,637	\$ (1,477,875)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	16,038	16,038	16,038	42,412
Change in accounts receivable	9,831	9,831	(18,051)	12,675
Change in inventory	-	-	-	6,852
Change in notes receivable	-	-	(200,000)	-
Change in accounts payable	(2,912)	(2,912)	10,267	(35,220)
Change in net pension liability	35,233	35,233	2,360	-
Change in deferred inflow	48,043	48,043	61,540	-
Change in deferred outflow	(2,165)	(2,165)	(9,639)	-
Total adjustments	<u>104,068</u>	<u>104,068</u>	<u>(137,485)</u>	<u>26,719</u>
Net cash provided (used) by operating activities	<u>\$ 323,434</u>	<u>\$ 323,434</u>	<u>\$ (65,848)</u>	<u>\$ (1,451,156)</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, 2020  
(With Comparative Totals for 2019)

	Agency Fund	Treasurer's Investment Trust Fund	Total June 30, 2020	Total June 30, 2019
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 15,044,288	\$ 15,044,288	\$ 11,921,753
Property taxes receivable	1,163,881	-	1,163,881	924,460
Total assets	<u>1,163,881</u>	<u>15,044,288</u>	<u>16,208,169</u>	<u>12,846,213</u>
<b>LIABILITIES</b>				
Distributions pending to other entities	1,163,881	-	1,163,881	924,460
Total liabilities	<u>1,163,881</u>	<u>0</u>	<u>1,163,881</u>	<u>924,460</u>
<b>NET POSITION</b>				
Reserved for external investment pool participants	-	15,044,288	15,044,288	11,921,753
Total net position	<u>\$ 0</u>	<u>\$ 15,044,288</u>	<u>\$ 15,044,288</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, 2020  
 (With Comparative Totals for 2019)

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
ADDITIONS		
Taxes	\$ 21,222,029	\$ 20,177,930
Other receipts	<u>5,230,789</u>	<u>3,787,489</u>
Total additions	<u>26,452,818</u>	<u>23,965,419</u>
DEDUCTIONS		
Distributions	<u>23,950,110</u>	<u>23,345,592</u>
Total deductions	<u>23,950,110</u>	<u>23,345,592</u>
Net change in net position	2,502,708	619,827
NET POSITION - beginning	<u>12,541,580</u>	<u>11,921,753</u>
NET POSITION - ending	<u><u>\$ 15,044,288</u></u>	<u><u>\$ 12,541,580</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, 2020

**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, 2020

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
- 205 Noxious Weeds Enforcement 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 enforcements 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
- 221 County NT and Phone Services Fund (Internal Service Fund)
- 222 Transient Occupancy Tax Fund
- 223 Special Transportation Fund
- 229 County Projects Fund

JEFFERSON COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2020

231 County (Business) Loan Fund  
232 Special Transportation Improvements Fund  
236 Smoke Management Fund  
250 Economic Development Fund  
257 Conciliation – Mediation Fund  
258 Disaster Relief 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 does not have any major enterprise funds to report.

Additionally, the county reports the following fund types:

Internal service funds account for services provided to other funds including self-insurance, carpool, 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, 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

JEFFERSON COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2020

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.

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.

JEFFERSON COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2020

***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, 2020. 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.

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.

JEFFERSON COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2020

**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.

**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

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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 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.

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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.



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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	\$ 2,361,067
Investments	44,009,919
Total	\$ 46,370,986

Fund Type	
Governmental activities	\$ 31,326,698
Fiduciary funds (agency)	15,044,288
Total	\$ 46,370,986

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.

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***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, 2020, the carrying amount of the county's bank deposits was \$2,361,067 and the respective bank balances totaled \$2,752,026. 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, 2020 the county had no balances exposed to custodial credit risk.

***Investments***

The county held the following investments at June 30, 2020:

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Investment Type	Maturities	Fair Value
Corporate bonds	3/15/2023	\$ 529,520
Corporate bonds	12/15/2022	1,047,933
Corporate bonds	5/11/2022	1,035,404
Corporate bonds	5/3/2022	517,486
US government agencies	6/8/2023	1,000,278
US government agencies	9/6/2022	2,049,678
US obligations	11/15/2021	3,117,262
US obligations	8/2/2021	2,056,741
US obligations	6/11/2021	2,064,325
US obligations	5/26/2021	2,048,521
US obligations	10/1/2020	1,509,180
US obligations	9/11/2020	2,010,399
US treasury notes	1/15/2023	1,550,274
US treasury notes	2/28/2022	2,052,110
US treasury notes	2/15/2021	2,025,782
US treasury notes	8/31/2020	2,006,442
US treasury notes	7/31/2020	2,004,044
Total investments at market value		28,625,378
Accrued interest		130,266
		28,755,644
Local government investment pool	Varies	15,254,275
Total investments at market value plus accrued interest		\$ 44,009,919

**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.

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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.

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	Total	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
June 30, 2020				
Corporate bonds	\$ 3,130,343	\$ -	\$ 3,130,343	\$ -
Government agency securities	3,049,956	-	3,049,956	-
US obligations	12,806,428	-	12,806,428	-
US treasury notes	9,638,652	-	9,638,652	-
Total assets	<u>\$ 28,625,378</u>	<u>\$ 0</u>	<u>\$ 28,625,378</u>	<u>\$ 0</u>

**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:

	Current Receivables		Total	Notes Receivable
	Accounts/Grants	Taxes		
Governmental Funds				
General Fund	\$ 268,789	\$ 356,611	\$ 625,400	\$ -
Road Fund	187,593	-	187,593	154,866
Sheriff Fund	43,354	122,438	165,792	-
General Government Fund	106,318	-	106,318	270,403
Public Health Fund	186,792	-	186,792	7,493
Other nonmajor funds	318,228	-	318,228	-
Less allowance for uncollectible	-	-	-	(43,298)
Total	<u>\$ 1,111,074</u>	<u>\$ 479,049</u>	<u>\$ 1,590,123</u>	<u>\$ 389,464</u>
Business-type Funds				
Other nonmajor funds	\$ 57,421	\$ -	\$ 57,421	\$ 200,000
Total	<u>\$ 57,421</u>	<u>\$ 0</u>	<u>\$ 57,421</u>	<u>\$ 200,000</u>

Notes receivable at June 30, 2020 consist of the following:

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Note receivable - Brickhouse Group LLC, payable in monthly installments of \$1,403 including interest at 5%, secured by real property, due January 2016.	\$ 109,778
Note receivable - Hope House, payable in monthly principal only installments, secured by real property, due July 2021.	7,493
Note receivable - Metolius Meadows, payable in varying monthly installments including interest at 2%, secured by real property, due at various dates.	2,889
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.	42,394
Note receivable - OTIS Venture, interest only for 12 months, followed by 120 monthly payments of \$430, including interest at 6%, due 2027.	55,211
Note receivable - Wild Winds Meat, payable in monthly installments of \$976.84 beginning in 2016 including interest at 6.0%, due September 2021.	16,833
Note receivable - CRR Alt Exit, payable in annual installments beginning in 2019 including interest at 2.49%, due January 2033.	154,866
Note receivable - MAC operating loan, payable in one installments of \$200,000 including interest at 3.0%, due December 2019.	200,000
	\$ 589,464

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, 2020 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.

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**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2020, was as follows:

Governmental Activities	Balance June 30, 2019	Additions	Deletions / Reclassifications	Balance June 30, 2020
Capital assets				
Land, <i>not being depreciated</i>	\$ 1,587,453	\$ -	\$ -	\$ 1,587,453
Construction in progress, <i>not being depreciated</i>	362,755	1,284,323	-	1,647,078
Buildings	32,679,290	16,002	-	32,695,292
Equipment and vehicles	7,969,884	365,328	(172,009)	8,163,203
Road and infrastructure	3,360,405	-	-	3,360,405
Total assets being depreciated	44,009,579	381,330	(172,009)	44,218,900
Total capital assets	45,959,787	1,665,653	(172,009)	47,453,431
Accumulated depreciation				
Buildings	9,841,487	823,545	-	10,665,032
Equipment and vehicles	6,483,687	382,512	(128,272)	6,737,927
Road and infrastructure	1,829,064	78,816	-	1,907,880
Total depreciation	18,154,238	1,284,873	(128,272)	19,310,839
Total net capital assets	\$ 27,805,549	\$ 380,780	\$ (43,737)	\$ 28,142,592
Business-type Activities				
Capital assets				
Buildings	\$ 610,180	\$ -	\$ -	\$ 610,180
Machinery and equipment	83,691	-	-	83,691
Total assets being depreciated	693,871	0	0	693,871
Accumulated depreciation				
Buildings	311,650	15,218	-	326,868
Machinery and equipment	80,001	820	-	80,821
Total depreciation	391,651	16,038	0	407,689
Total net capital assets	\$ 302,220	\$ (16,038)	\$ 0	\$ 286,182

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

Function	Governmental Activities	Business-type Activities
General operations	\$ 31,079	\$ -
Buildings and grounds	834,272	-
Public safety	164,572	-
Highways and streets	204,017	-
Internal service funds	42,411	-
Health and welfare	4,214	-
Culture and recreation	4,308	-
Transfer station	-	11,107
Fairgrounds RV park	-	4,111
Community development	-	820
Total depreciation	<u>\$ 1,284,873</u>	<u>\$ 16,038</u>

**NOTE 5 – INTERFUND BALANCES AND ACTIVITY**

Balances due to and from other funds at June 30, 2020, consist of the following:

Due to/from other funds		
Due to fund	Due from fund	
Solid Waste Fund	Buildings & Grounds Fund	
Transfer Station Fund	Fair Building Fund	45,773
Capital Projects Fund	Economic Development Fund	142,121
Total due to/from other funds		<u>\$ 187,894</u>

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

Transfers to/from other funds at June 30, 2020, consist of the following:



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Fund	Transfers In	Transfers Out
<i>Major governmental funds</i>		
General Fund	\$ 91,906	\$ 2,110,960
Road Fund	595,838	423,360
Sheriff Fund	710,136	108,969
General Government Fund	210,000	648,306
Public Health Fund	68,991	59,491
<i>Nonmajor governmental funds</i>		
District Attorney	7,000	6,500
Buildings and Grounds Fund	269,306	11,173
Assessor	107,430	-
Community Justice	11,000	71,000
Veterans	90,469	35,767
Debt Service	895,514	-
<i>Internal service funds</i>		
Self-insurance Fund	36,720	-
NT & Phone Services Fund	300,484	-
Car Pool Fund	-	5,000
Total governmental funds	<u>\$ 3,394,794</u>	<u>\$ 3,480,526</u>
<i>Nonmajor business-type</i>		
Community Development Fund	\$ 149,000	\$ 94,430
Code Enforcement Fund	52,000	20,838
Total business-type	<u>\$ 201,000</u>	<u>\$ 115,268</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, 2020, are as follows:

	Payable at July 1, 2019	Additions	Reductions	Payable at June 30, 2020	Due within one year
<u>Governmental activities</u>					
Full faith and credit bonds	\$ 7,475,000	\$ -	\$ 175,000	\$ 7,300,000	\$ 180,000
ODOT OTIB Loan #0066	253,511	-	98,645	154,866	25,349
Compensated absences	302,791	61,415	-	364,206	-
	<u>\$ 8,031,302</u>	<u>\$ 0</u>	<u>\$ 273,645</u>	<u>\$ 7,819,072</u>	<u>\$ 205,349</u>

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**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
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	205,000	289,800	494,800
2026-2030	1,150,000	1,320,000	2,470,000
2031-2035	1,380,000	1,091,225	2,471,225
2036-2040	1,680,000	793,750	2,473,750
2041-2045	2,135,000	331,000	2,466,000
Total	<u>\$ 7,300,000</u>	<u>\$ 5,051,575</u>	<u>\$ 12,351,575</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 2026. Final draws on the loan were \$253,511.

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

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	\$ 25,349	\$ 3,676	\$ 29,025
2022	25,800	3,225	29,025
2023	26,443	2,582	29,025
2024	27,101	1,924	29,025
2025	27,776	1,249	29,025
2026	22,397	553	22,950
Total	<u>\$ 154,866</u>	<u>\$ 13,209</u>	<u>\$ 168,075</u>

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**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
- 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.

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*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.

*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.

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*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.

Employer contributions for the year ended June 30, 2020 were \$1,072,603, excluding amounts to fund employer specific liabilities. The rates, presented as a percentage of covered payroll, in effect for the fiscal year ended June 30, 2020 were:

Rate Category	Normal Cost Rate	Combined UAL Rate	Net Rate
PERS general services	18.11%	3.80%	21.91%
PERS police and fire	18.11%	3.80%	21.91%
OPSRP general services	8.40%	3.80%	12.20%
OPSRP police and fire	13.03%	3.80%	16.83%

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*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/2019-CAFR.pdf>.

*Actuarial Valuations*

The employer contribution rates effective July 1, 2019, through June 30, 2021, 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.

*Actuarial Methods and Assumptions*

Valuation Date	December 31, 2017
Measurement Date	June 30, 2019
Experience Study	2016, published July 26, 2017
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.50 percent
Long-term expected rate of return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> Decision; blend based on service.
Mortality	<p><b>Healthy retirees and beneficiaries:</b> RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p><b>Active Members:</b> RP-2014 employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p><b>Disabled retirees:</b> RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>

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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 2017 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/2019-CAFR.pdf>.

*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)	\$ 13,715,751	\$ 8,564,790	\$ 4,254,145

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

At June 30, 2020, the county reported a liability of \$8,564,790 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the

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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, 2019, the county's proportion was .04951431 percent.

For the year ended June 30, 2020, the county recognized pension expense of \$3,315,575. Pension expense includes the county's proportionate share of system pension expense of \$2,285,694, amount charged to various functions for 2020 lump sum payment to PERS of \$912,365, and employee contributions picked up by the county of \$117,516.

At June 30, 2020, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 472,323	\$ -
Changes in assumptions	1,161,911	-
Net difference between projected and actual earnings on pension plan investments	-	242,803
Changes in proportion and differences between County contributions and proportionate share of contributions	1,557,157	957,603
County contributions subsequent to the measurement date	<u>(462,508)</u>	<u>-</u>
Total	<u>\$ 2,728,883</u>	<u>\$ 1,200,406</u>

\$462,508 reported as a reduction to deferred outflows of resources related to pensions resulting from county contributions subsequent to the measurement date will be recognized as an increase of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:



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Fiscal Year	Deferred outflow or (inflow) of Resources
2021	\$ 949,671
2022	233,393
2023	436,976
2024	333,720
2025	37,225
Thereafter	-
Total	\$ 1,990,985

*Changes in Plan Provisions Subsequent to Measurement Date*

There were no changes subsequent to the June 30, 2019 measurement date that would require a brief description under GASB standard.

**NOTE 8 – DEFERRED COMPENSATION PLAN**

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

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

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

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

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

***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

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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, 2020, the county's contribution rate was 0.06 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, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017.

*Actuarial Methods and Assumptions*

Valuation Date	December 31, 2017
Measurement Date	June 30, 2019
Experience Study	2016, published July 26, 2017
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.50 percent
Long-term expected rate of return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> Decision; blend based on service.
Mortality	<p><b>Healthy retirees and beneficiaries:</b> RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p><b>Active Members:</b> RP-2014 employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p><b>Disabled retirees:</b> RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>

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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 2016 Experience Study which reviewed experience for the four-year period ending on December 31, 2016.

*Discount Rate*

The discount rate used to measure the total pension liability was 7.20 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 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 2017 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/2019-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)	\$ (91,386)	\$ (117,878)	\$ (140,452)

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

At June 30, 2020, the county reported an asset of \$117,878 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, 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, 2019, the county's proportion was .006100220 percent.

For the year ended June 30, 2020, the county recognized income of \$16,257. At June 30, 2020, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 15,545
Changes in assumptions	-	122
Net difference between projected and actual earnings on OPEB plan investments	-	7,276
Changes in proportion and differences between County contributions and proportionate share of contributions	-	1,657
Total	\$ 0	\$ 24,600

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
2021	\$ (12,661)
2022	(11,272)
2023	(1,416)
2024	749
2025	-
Thereafter	-
Total	\$ (24,600)

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*Changes in Plan Provisions Subsequent to Measurement Date*

There were no changes subsequent to the June 30, 2019 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.

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.

JEFFERSON COUNTY, OREGON  
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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)	\$ 310,012	\$ 279,635	\$ 252,291
	1% Decrease	Trend Rate	1% Increase
County's proportionate share of the net OPEB liability (asset)	\$ 240,968	\$ 279,635	\$ 327,087

At June 30, 2020, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ (42,832)	\$ -
Changes in assumptions	(12,946)	20,652
County contributions subsequent to the measurement date	-	14,077
Total	\$ (55,778)	\$ 34,729

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
2021	\$ (5,123)
2022	(5,123)
2023	(5,123)
2024	(5,123)
2025	(5,123)
Thereafter	(9,511)
Total	\$ (35,126)

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

JEFFERSON COUNTY, OREGON  
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**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, 2020, which are related to services performed in the fiscal year ended June 30, 2020. Future claims related to service during that period are not determinable and historically not significant.

**NOTE 11 – LANDFILL POSTCLOSURE CARE COSTS**

State and Federal laws and regulations require that a county place a final cover on its landfill site once it stops accepting waste and perform certain maintenance and monitoring functions at the landfill sites for a minimum of 30 years after closure. Jefferson County closed and covered its Box Canyon Landfill in 1997. The estimated liability for landfill postclosure care costs for the remaining 7 years is \$4,667,683 as of June 30, 2020. 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, 2020, 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, 2020, the county abated property taxes totaling \$428,097 under this program.

JEFFERSON COUNTY, OREGON  
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 June 30, 2020

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, 2020, the county abated property taxes totaling \$30,334 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 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 10 Xerox, 1 Ricoh, and 2 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, 2020, was \$36,626. Future minimum lease payments are as follows:

Fiscal Year	Copy Machine Leases
2021	\$ 30,172
2022	22,313
2023	13,814
2024	9,155
2024	1,264
Total	<u>\$ 76,718</u>

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



JEFFERSON COUNTY, OREGON  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2020

**NOTE 15 – FUND BALANCE CLASSIFICATION**

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

Fund balances	General Fund	Road Fund	Sheriff Fund	General Government Fund	Public Health Fund	Nonmajor Funds	Total
Restricted fund balance							
<u>Nonspendable</u>							
Inventory	\$ -	\$ 1,089,419	\$ -	\$ -	\$ -	\$ -	\$ 1,089,419
<u>Restricted</u>							
Roads	-	4,780,296	-	-	-	-	4,780,296
Public safety	-	-	617,274	-	-	2,224,549	2,841,823
General government	-	-	-	2,232,732	-	204,836	2,437,568
Health and welfare	-	-	-	-	1,562,402	49,779	1,612,181
Debt service	-	-	-	-	-	1,563,965	1,563,965
	<u>0</u>	<u>4,780,296</u>	<u>617,274</u>	<u>2,232,732</u>	<u>1,562,402</u>	<u>4,043,129</u>	<u>13,235,833</u>
Unrestricted fund balance							
<u>Committed</u>							
Public safety	-	-	1,746,622	-	-	-	1,746,622
General government	-	-	-	4,059,316	-	368,086	4,427,402
	<u>0</u>	<u>0</u>	<u>1,746,622</u>	<u>4,059,316</u>	<u>0</u>	<u>368,086</u>	<u>6,174,024</u>
<u>Assigned</u>							
Capital projects	-	644,801	383,953	-	-	-	1,028,754
	<u>0</u>	<u>644,801</u>	<u>383,953</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,028,754</u>
<u>Unassigned</u>	6,325,598	-	-	-	-	-	6,325,598
Total fund balances	<u>\$ 6,325,598</u>	<u>\$ 6,514,516</u>	<u>\$ 2,747,849</u>	<u>\$ 6,292,048</u>	<u>\$ 1,562,402</u>	<u>\$ 4,411,215</u>	<u>\$ 27,853,628</u>

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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
2020	0.04951431%	\$ 8,564,790	\$ 6,733,287	127.20%	80.20%
2019	0.05320258%	\$ 8,059,490	\$ 6,408,751	125.76%	82.10%
2018	0.05937539%	\$ 8,003,825	\$ 6,111,512	130.96%	83.10%
2017	0.06431531%	\$ 9,655,221	\$ 5,937,190	162.62%	80.50%
2016	0.06579371%	\$ 3,777,520	\$ 5,863,572	64.42%	91.88%
2015	0.06944483%	\$ (1,574,116)	\$ 6,002,205	-26.23%	103.59%
2014	0.06944483%	\$ 3,543,871	\$ 6,002,205	59.04%	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
2020	\$ 1,072,603	\$ 1,072,603	\$ -	\$ 7,464,005	14.37%
2019	\$ 876,447	\$ 876,447	\$ -	\$ 6,733,287	13.02%
2018	\$ 863,141	\$ 863,141	\$ -	\$ 6,408,751	13.47%
2017	\$ 747,075	\$ 747,075	\$ -	\$ 6,111,512	12.22%
2016	\$ 740,894	\$ 740,894	\$ -	\$ 5,937,190	12.48%
2015	\$ 607,164	\$ 607,164	\$ -	\$ 5,863,572	10.35%
2014	\$ 606,876	\$ 606,876	\$ -	\$ 6,002,205	10.11%

\* 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
2020	0.06100220%	\$ (117,878)	\$ 6,733,287	-1.75%	64.90%
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
2020	\$ 30,266	\$ 30,266	\$ -	\$ 7,464,005	0.41%
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
2020	\$ 250,851	\$ 25,342	\$ 10,347	\$ -	\$ 10,899
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
2020	\$ 14,077	\$ 14,077	\$ -	\$ 7,728,882	0.18%
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
\$ (17,804)	\$ 279,635	\$ 7,365,856	3.80%
\$ (18,884)	\$ 250,851	\$ 6,982,464	3.59%
\$ (18,851)	\$ 276,957	\$ 6,786,332	4.08%

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, 2020

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 6,949,551	\$ 6,618,778	\$ 6,862,653	\$ (86,898)
Licenses and permits	38,078	24,950	24,950	(13,128)
Intergovernmental revenues	1,136,630	997,474	1,028,474	(108,156)
Charges for services	1,329,377	1,560,359	1,590,359	260,982
Fines and forfeitures	92,165	11,000	11,000	(81,165)
Interest earned	152,224	61,000	61,000	(91,224)
Miscellaneous revenue	87,194	74,250	74,250	(12,944)
<b>Total revenues</b>	<b>9,785,219</b>	<b>9,347,811</b>	<b>9,652,686</b>	<b>(132,533)</b>
Expenditures				
General services	796,065	779,748	793,748	(2,317)
Juvenile community justice	373,457	429,419	459,419	85,962
Assessment	555,415	576,565	576,565	21,150
Board of equalization	434	550	550	116
County clerk	234,512	257,755	257,755	23,243
District attorney	731,526	798,129	798,129	66,603
Public health	556,539	586,134	586,134	29,595
Sheriff department	2,506,549	2,554,811	2,554,811	48,262
Surveyor	38,220	40,269	40,269	2,049
Treasurer	9,445	14,000	14,000	4,555
Finance and tax	363,502	390,172	390,172	26,670
Buildings and grounds	690,810	684,179	684,179	(6,631)
Senior center	34,971	44,689	44,689	9,718
Non-departmental	590,426	894,457	894,457	304,031
Operating contingency	-	150,000	119,070	119,070
<b>Total expenditures</b>	<b>7,481,871</b>	<b>8,200,877</b>	<b>8,213,947</b>	<b>732,076</b>
Excess of revenues over (under) expenditures	2,303,348	1,146,934	1,438,739	(864,609)
Other financing sources (uses)				
Transfers in	91,907	88,857	88,857	(3,050)
Transfers out	(2,110,960)	(1,924,803)	(2,185,608)	(74,648)
Government services	(107,237)	(107,237)	(107,237)	-
<b>Total other financing sources (uses)</b>	<b>(2,126,290)</b>	<b>(1,943,183)</b>	<b>(2,203,988)</b>	<b>(77,698)</b>
Net change in fund balance	177,058	(796,249)	(765,249)	(942,307)
Available fund balance, July 1	5,970,826	3,496,249	3,496,249	(2,474,577)
Available fund balance, June 30	6,147,884	<u>\$ 2,700,000</u>	<u>\$ 2,731,000</u>	<u>\$(3,416,884)</u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Market value adjustment for investments	<u>177,714</u>
Fund basis fund balance	6,325,598
Adjust property taxes to full accrual	<u>280,237</u>
GAAP Ending fund balance	<u>\$ 6,605,835</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, 2020

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 220,000	\$ 110,000	\$ 110,000	\$ (110,000)
Licenses and permits	41,577	34,000	34,000	(7,577)
Intergovernmental revenues	2,612,674	3,406,312	3,406,312	793,638
Charges for services	170,957	140,000	145,000	(25,957)
Interest earned	97,135	45,350	45,350	(51,785)
Miscellaneous revenue	666,998	768,283	768,283	101,285
Total revenues	<u>3,809,341</u>	<u>4,503,945</u>	<u>4,508,945</u>	<u>699,604</u>
Expenditures				
Administration	1,138,407	1,299,616	1,299,616	161,209
Bridges, culverts, and signs	8,433	175,000	175,000	166,567
Operations and maintenance	1,089,590	2,341,706	2,341,706	1,252,116
Weed control	85,239	149,822	149,822	64,583
Federal, state, county road construction	226	1,155,683	1,155,683	1,155,457
Road equipment	145,334	900,884	900,884	755,550
Noxious weeds	61,749	110,845	106,685	44,936
Footpaths and bicycle paths	12,000	110,640	110,640	98,640
SDC county roads	-	200,301	200,301	200,301
SDC CCR roads	-	188,093	188,093	188,093
Operating contingency	-	100,000	100,000	100,000
Total expenditures	<u>2,540,978</u>	<u>6,732,590</u>	<u>6,728,430</u>	<u>4,187,452</u>
Excess of revenues over (under) expenditures	<u>1,268,363</u>	<u>(2,228,645)</u>	<u>(2,219,485)</u>	<u>(3,487,848)</u>
Other financing sources (uses)				
Transfers in	485,838	495,000	485,840	2
Transfers out	(423,360)	(428,360)	(428,360)	(5,000)
Government services	(158,838)	(210,971)	(210,971)	(52,133)
Total other financing sources (uses)	<u>(96,360)</u>	<u>(144,331)</u>	<u>(153,491)</u>	<u>(57,131)</u>
Net change in fund balance	1,172,003	(2,372,976)	(2,372,976)	(3,544,979)
Available fund balance, July 1	<u>4,139,438</u>	<u>3,699,747</u>	<u>3,699,747</u>	<u>(439,691)</u>
Available fund balance, June 30	5,311,441	<u>\$ 1,326,771</u>	<u>\$ 1,326,771</u>	<u>\$(3,984,670)</u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Market value adjustment for investments	113,656
Inventory	<u>1,089,419</u>
Fund basis fund balance	6,514,516
Note receivable	<u>154,866</u>
GAAP Ending fund balance	<u><u>\$ 6,669,382</u></u>

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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 2,347,983	\$ 2,258,898	\$ 2,258,898	\$ (89,085)
Licenses and permits	15,492	13,000	13,000	(2,492)
Intergovernmental revenues	587,332	51,000	61,930	(525,402)
Charges for services	360,952	274,222	274,222	(86,730)
Fines and forfeitures	25,236	5,000	5,000	(20,236)
Interest earned	70,718	44,325	44,325	(26,393)
Miscellaneous revenue	64,411	34,666	34,666	(29,745)
Total revenues	<u>3,472,124</u>	<u>2,681,111</u>	<u>2,692,041</u>	<u>(780,083)</u>
Expenditures				
Animal control	82,227	88,276	91,276	9,049
E-911	305,377	345,116	355,116	49,739
Jail operations	3,270,918	3,712,120	3,735,120	464,202
Sheriff grants	120,088	147,324	149,500	29,412
Correction construction	417,874	786,249	786,249	368,375
Operating contingency	-	235,000	207,000	207,000
Total expenditures	<u>4,196,484</u>	<u>5,314,085</u>	<u>5,324,261</u>	<u>1,127,777</u>
Excess of revenues over (under) expenditures	<u>(724,360)</u>	<u>(2,632,974)</u>	<u>(2,632,220)</u>	<u>(1,907,860)</u>
Other financing sources (uses)				
Transfers in	710,135	1,040,934	1,051,864	341,729
Transfers out	(108,969)	(105,087)	(105,087)	3,882
Government services	(266,238)	(338,638)	(343,593)	(77,355)
Total other financing sources (uses)	<u>334,928</u>	<u>597,209</u>	<u>603,184</u>	<u>268,256</u>
Net change in fund balance	<u>(389,432)</u>	<u>(2,035,765)</u>	<u>(2,029,036)</u>	<u>(1,639,604)</u>
Available fund balance, July 1	<u>3,053,934</u>	<u>4,062,327</u>	<u>4,062,327</u>	<u>1,008,393</u>
Available fund balance, June 30	<u>2,664,502</u>	<u>\$ 2,026,562</u>	<u>\$ 2,033,291</u>	<u>\$ (631,211)</u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Market value adjustment for investments	<u>83,348</u>
Fund basis fund balance	2,747,850
Adjust property taxes to full accrual	<u>96,653</u>
GAAP Ending fund balance	<u>\$ 2,844,503</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 433,252	\$ 370,000	\$ 370,000	\$ (63,252)
Licenses and permits	90,452	82,000	82,000	(8,452)
Intergovernmental revenues	2,019,473	633,999	633,999	(1,385,474)
Charges for services	562,875	559,040	559,040	(3,835)
Interest earned	119,247	52,200	52,200	(67,047)
Business loan principal	63,460	87,245	87,245	23,785
Business loan interest	18,115	26,130	26,130	8,015
Miscellaneous revenue	556,827	299,000	299,000	(257,827)
<b>Total revenues</b>	<b>3,863,701</b>	<b>2,109,614</b>	<b>2,109,614</b>	<b>(1,754,087)</b>
Expenditures				
Transient occupancy tax	111,012	197,950	197,950	86,938
County projects	9,178	85,138	85,138	75,960
County business loan administration	4,370	10,250	10,250	5,880
County NT and phone services	462,126	323,084	552,159	90,033
Special transportation	67,700	493,900	143,900	76,200
County business loans	261,204	958,659	958,659	697,455
Statewide transportation imprv fund	18,747	-	350,000	331,253
Smoke management	65,231	85,585	85,585	20,354
Economic development	62,018	373,800	373,800	311,782
Conciliation mediation	10,750	89,766	89,766	79,016
Car pool	561,589	807,556	807,556	245,967
Courthouse bond/construction	4,473	130,000	130,000	125,527
Capital improvements	544,914	3,001,598	3,001,598	2,456,684
Operating contingency	-	53,000	43,000	43,000
<b>Total expenditures</b>	<b>2,183,312</b>	<b>6,610,286</b>	<b>6,829,361</b>	<b>4,646,049</b>
Excess of revenues over (under) expenditures	1,680,389	(4,500,672)	(4,719,747)	(6,400,136)
Other financing sources (uses)				
Transfers in	510,484	316,609	560,484	50,000
Transfers out	(653,306)	(653,306)	(653,306)	-
Government services	(147,183)	(165,347)	(190,147)	(42,964)
<b>Total other financing sources (uses)</b>	<b>(290,005)</b>	<b>(502,044)</b>	<b>(282,969)</b>	<b>7,036</b>
Net change in fund balance	1,390,384	(5,002,716)	(5,002,716)	(6,393,100)
Available fund balance, July 1	5,331,728	5,078,959	5,078,959	(252,769)
Available fund balance, June 30	\$ 6,722,112	\$ 76,243	\$ 76,243	\$ (6,645,869)

(Continued on Next Page)

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, 2020

**Reconciliation of budgetary fund balance to GAAP fund balance**

Fund balance	\$ 6,722,112
Market value adjustment for investments	127,377
Less Internal Service Fund 507	(406,683)
Less Internal Service Fund 221	<u>(150,757)</u>
Fund basis fund balance	6,292,049
Business loan principal	<u>270,403</u>
GAAP Ending fund balance	<u><u>\$ 6,562,452</u></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, 2020

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 4,594,428	\$ 5,404,159	\$ 5,852,553	\$ 1,258,125
Charges for services	16,359	17,000	17,000	641
Interest earned	26,771	20,500	20,500	(6,271)
Miscellaneous revenue	205,428	71,000	71,000	(134,428)
Total revenues	<u>4,842,986</u>	<u>5,512,659</u>	<u>5,961,053</u>	<u>1,118,067</u>
Expenditures				
CO health board	1,276,928	2,256,240	2,256,240	979,312
Public health grants	1,316,851	1,172,125	1,551,077	234,226
MH alcohol and drug program	1,388,958	1,680,500	1,680,500	291,542
Developmental disability	358,014	400,000	400,000	41,986
Federal childcare grant	7,483	17,369	17,369	9,886
OHP mental health	71,695	726,495	726,495	654,800
Total expenditures	<u>4,419,929</u>	<u>6,252,729</u>	<u>6,631,681</u>	<u>2,211,752</u>
Excess of revenues over (under) expenditures	<u>423,057</u>	<u>(740,070)</u>	<u>(670,628)</u>	<u>(1,093,685)</u>
Other financing sources (uses)				
Transfers in	68,991	68,991	68,991	-
Transfers out	(59,491)	(59,491)	(59,491)	-
Government services	(282,062)	(335,416)	(355,416)	(73,354)
Total other financing sources (uses)	<u>(272,562)</u>	<u>(325,916)</u>	<u>(345,916)</u>	<u>(73,354)</u>
Net change in fund balance	150,495	(1,065,986)	(1,016,544)	(1,167,039)
Available fund balance, July 1	<u>1,380,355</u>	<u>1,331,986</u>	<u>1,282,544</u>	<u>(97,811)</u>
Available fund balance, June 30	1,530,850	<u>\$ 266,000</u>	<u>\$ 266,000</u>	<u>\$(1,264,850)</u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Market value adjustment for investments	<u>31,552</u>
Fund basis fund balance	1,562,402
Note receivable	<u>7,493</u>
GAAP Ending fund balance	<u>\$ 1,569,895</u>

JEFFERSON COUNTY, OREGON  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY REPORTING**  
For the Year Ended  
June 30, 2020

In accordance with Oregon Revised Statutes, the commissioners annually adopt 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, 2020 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.



SUPPLEMENTAL INFORMATION  
ROAD FUND

SUB-FUND #

- 202 Road Fund
- 203 Federal, State, and County Road Construction Fund
- 204 Road Equipment Fund
- 205 Noxious Weeds Enforcement 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, 2020

	202 Road Fund	203 Fed, State, & County Road Const Fund	204 Road Equipment Fund	205 Noxious Weeds Enforcement Fund
<b>ASSETS</b>				
Cash and investments	\$ 3,823,041	\$ 326,342	\$ 574,131	\$ 62,831
Accounts receivable	179,368	-	-	8,225
Notes receivable	154,866	-	-	-
Inventory	1,089,419	-	-	-
<b>Total assets</b>	<b>\$ 5,246,694</b>	<b>\$ 326,342</b>	<b>\$ 574,131</b>	<b>\$ 71,056</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 126,106	\$ -	\$ -	\$ 386
<b>Total liabilities</b>	<b>126,106</b>	<b>0</b>	<b>0</b>	<b>386</b>
<b>Deferred inflows of resources</b>				
Unavailable notes receivable	154,866	-	-	-
<b>Total deferred inflows of resources</b>	<b>154,866</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance</b>				
Nonspendable	1,089,419	-	-	-
Restricted	3,876,303	326,342	-	-
Assigned	-	-	574,131	70,670
<b>Total fund balance</b>	<b>4,965,722</b>	<b>326,342</b>	<b>574,131</b>	<b>70,670</b>
<b>Total liabilities and fund balance</b>	<b>\$ 5,246,694</b>	<b>\$ 326,342</b>	<b>\$ 574,131</b>	<b>\$ 71,056</b>



212 Footpaths & Bicycle Trail Fund	313 SDC County Roads Fund	314 SDC CRR Roads Fund	Totals June 30, 2020
\$ 106,400	\$ 250,273	\$ 220,978	\$ 5,363,996
-	-	-	187,593
-	-	-	154,866
-	-	-	1,089,419
<u>\$ 106,400</u>	<u>\$ 250,273</u>	<u>\$ 220,978</u>	<u>\$ 6,795,874</u>
\$ -	\$ -	\$ -	\$ 126,492
<u>0</u>	<u>0</u>	<u>0</u>	<u>126,492</u>
-	-	-	154,866
<u>0</u>	<u>0</u>	<u>0</u>	<u>154,866</u>
-	-	-	1,089,419
106,400	250,273	220,978	4,780,296
-	-	-	644,801
<u>106,400</u>	<u>250,273</u>	<u>220,978</u>	<u>6,514,516</u>
<u>\$ 106,400</u>	<u>\$ 250,273</u>	<u>\$ 220,978</u>	<u>\$ 6,795,874</u>

JEFFERSON COUNTY, OREGON  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**  
**ROAD FUND**  
For the Year Ended  
June 30, 2020

	202 Road Fund	203 Fed, State, & County Road Const Fund	204 Road Equipment Fund	205 Noxious Weeds Enforcement Fund
Revenues				
Taxes	\$ 110,000	\$ -	\$ -	\$ -
Licenses and permits	20,010	-	-	-
Intergovernmental revenues	2,593,825	6,330	-	40,769
Charges for services	58,330	-	-	-
Interest earned	116,808	10,694	11,312	705
Miscellaneous revenues	654,439	-	3,223	6,837
Total revenues	<u>3,553,412</u>	<u>17,024</u>	<u>14,535</u>	<u>48,311</u>
Expenditures				
Current				
Highways and streets	<u>1,942,283</u>	<u>226</u>	<u>145,334</u>	<u>61,749</u>
Total expenditures	<u>1,942,283</u>	<u>226</u>	<u>145,334</u>	<u>61,749</u>
Excess of revenues over (under) expenditures	<u>1,611,129</u>	<u>16,798</u>	<u>(130,799)</u>	<u>(13,438)</u>
Other financing sources (uses)				
Transfers in	110,000	-	400,000	85,838
Transfers out	(423,360)	-	-	-
Government services	<u>(147,670)</u>	<u>(14)</u>	<u>(8,705)</u>	<u>(1,730)</u>
Total other financing sources (uses)	<u>(461,030)</u>	<u>(14)</u>	<u>391,295</u>	<u>84,108</u>
Net change in fund balance	1,150,099	16,784	260,496	70,670
Available fund balance, July 1	<u>3,815,623</u>	<u>309,558</u>	<u>313,635</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 4,965,722</u>	<u>\$ 326,342</u>	<u>\$ 574,131</u>	<u>\$ 70,670</u>

212 Footpaths & Bicycle Trail Fund	313 SDC County Roads Fund	314 SDC CRR Roads Fund	Totals June 30, 2020
\$ -	\$ -	\$ -	\$ 110,000
21,566	-	-	41,576
-	-	-	2,640,924
-	51,446	35,430	145,206
3,619	7,593	7,166	157,897
-	-	-	664,499
<u>25,185</u>	<u>59,039</u>	<u>42,596</u>	<u>3,760,102</u>
<u>12,000</u>	<u>-</u>	<u>-</u>	<u>2,161,592</u>
<u>12,000</u>	<u>0</u>	<u>0</u>	<u>2,161,592</u>
<u>13,185</u>	<u>59,039</u>	<u>42,596</u>	<u>1,598,510</u>
-	-	-	595,838
-	-	-	(423,360)
(719)	-	-	(158,838)
<u>(719)</u>	<u>0</u>	<u>0</u>	<u>13,640</u>
12,466	59,039	42,596	1,612,150
<u>93,934</u>	<u>191,234</u>	<u>178,382</u>	<u>4,902,366</u>
<u>\$ 106,400</u>	<u>\$ 250,273</u>	<u>\$ 220,978</u>	<u>\$ 6,514,516</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 110,000	\$ 110,000	\$ 110,000	\$ -
Licenses and permits	20,010	15,000	15,000	(5,010)
Intergovernmental revenues	2,593,825	2,541,000	2,541,000	(52,825)
Charges for services	58,330	62,500	62,500	4,170
Interest earned	70,135	30,000	30,000	(40,135)
Miscellaneous revenues	654,439	745,683	745,683	91,244
Total revenues	<u>3,506,739</u>	<u>3,504,183</u>	<u>3,504,183</u>	<u>(2,556)</u>
Expenditures				
Administration	1,138,407	1,299,617	1,299,617	161,210
Bridge, culvert, and sign division	8,433	175,000	175,000	166,567
Operation and maintenance	1,089,590	2,341,706	2,341,706	1,252,116
Weed control division	85,240	149,822	149,822	64,582
Operating contingency	-	100,000	100,000	100,000
Total expenditures	<u>2,321,670</u>	<u>4,066,145</u>	<u>4,066,145</u>	<u>1,744,475</u>
Excess of revenues over (under) expenditures	<u>1,185,069</u>	<u>(561,962)</u>	<u>(561,962)</u>	<u>(1,747,031)</u>
Other financing sources (uses)				
Transfers in	110,000	-	-	(110,000)
Transfers out	(423,360)	(428,360)	(428,360)	(5,000)
Government services	(147,670)	(175,180)	(175,180)	(27,510)
Total other financing sources (uses)	<u>(461,030)</u>	<u>(603,540)</u>	<u>(603,540)</u>	<u>(142,510)</u>
Net change in fund balance	724,039	(1,165,502)	(1,165,502)	(1,889,541)
Available fund balance, July 1	<u>3,069,601</u>	<u>2,492,272</u>	<u>2,492,272</u>	<u>(577,329)</u>
Available fund balance, June 30	3,793,640	<u>\$ 1,326,770</u>	<u>\$ 1,326,770</u>	<u>\$(2,466,870)</u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Market value adjustment for investments	82,663
Inventory	1,089,419
Business loans receivable	<u>154,866</u>
GAAP Ending fund balance	<u>\$ 5,120,588</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 6,330	\$ 865,212	\$ 865,212	\$ 858,882
Interest earned	6,819	2,500	2,500	(4,319)
Total revenues	<u>13,149</u>	<u>867,712</u>	<u>867,712</u>	<u>854,563</u>
Expenditures				
Materials and services	226	1,155,683	1,155,683	1,155,457
Total expenditures	<u>226</u>	<u>1,155,683</u>	<u>1,155,683</u>	<u>1,155,457</u>
Excess of revenues over (under) expenditures	12,923	(287,971)	(287,971)	(300,894)
Other financing sources (uses)				
Government services	(14)	(14,013)	(14,013)	(13,999)
Total other financing sources (uses)	<u>(14)</u>	<u>(14,013)</u>	<u>(14,013)</u>	<u>(13,999)</u>
Net changes in fund balance	12,909	(301,984)	(301,984)	(314,893)
Available fund balance, July 1	<u>305,396</u>	<u>301,984</u>	<u>301,984</u>	<u>(3,412)</u>
Available fund balance, June 30	318,305	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (318,305)</u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Market value adjustment for investments	<u>8,037</u>
GAAP Ending fund balance	<u>\$ 326,342</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 8,408	\$ 8,000	\$ 8,000	\$ (408)
Miscellaneous revenues	3,222	20,000	20,000	16,778
Total revenues	<u>11,630</u>	<u>28,000</u>	<u>28,000</u>	<u>16,370</u>
Expenditures				
Capital outlay	145,334	900,884	900,884	755,550
Total expenditures	<u>145,334</u>	<u>900,884</u>	<u>900,884</u>	<u>755,550</u>
Excess of revenues over (under) expenditures	<u>(133,704)</u>	<u>(872,884)</u>	<u>(872,884)</u>	<u>(739,180)</u>
Other financing sources (uses)				
Transfers in	400,000	400,000	400,000	-
Government services	(8,705)	(10,681)	(10,681)	(1,976)
Total other financing sources (uses)	<u>391,295</u>	<u>389,319</u>	<u>389,319</u>	<u>(1,976)</u>
Net change in fund balance	257,591	(483,565)	(483,565)	(741,156)
Available fund balance, July 1	<u>306,630</u>	<u>483,565</u>	<u>483,565</u>	<u>176,935</u>
Available fund balance, June 30	564,221	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (564,221)</u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Market value adjustment for investments	<u>9,910</u>
GAAP Ending fund balance	<u>\$ 574,131</u>

JEFFERSON COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**ROAD SUB-FUND**  
**NOXIOUS WEEDS ENFORCEMENT FUND - 205**  
(Budgetary Basis)  
For the Year Ended  
June 30, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 40,769	\$ 25,100	\$ 30,100	\$ (10,669)
Interest earned	705	400	400	(305)
Miscellaneous revenues	6,837	100	100	(6,737)
Total revenues	<u>48,311</u>	<u>25,600</u>	<u>30,600</u>	<u>(17,711)</u>
Expenditures				
Personal services	55,494	34,935	78,911	23,417
Materials and services	6,255	75,910	27,774	21,519
Total expenditures	<u>61,749</u>	<u>110,845</u>	<u>106,685</u>	<u>44,936</u>
Excess of revenues over (under) expenditures	<u>(13,438)</u>	<u>(85,245)</u>	<u>(76,085)</u>	<u>(62,647)</u>
Other financing sources (uses)				
Transfers in	85,838	95,000	85,840	2
Government services	(1,730)	(9,755)	(9,755)	(8,025)
Total other financing sources (uses)	<u>84,108</u>	<u>85,245</u>	<u>76,085</u>	<u>(8,023)</u>
Net change in fund balance	70,670	0	0	(70,670)
Available fund balance, July 1	-	-	-	-
Available fund balance, June 30	<u>\$ 70,670</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (70,670)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 21,566	\$ 19,000	\$ 19,000	\$ (2,566)
Interest earned	2,205	750	750	(1,455)
Total revenues	<u>23,771</u>	<u>19,750</u>	<u>19,750</u>	<u>(4,021)</u>
Expenditures				
Materials and services	12,000	110,640	110,640	98,640
Total expenditures	<u>12,000</u>	<u>110,640</u>	<u>110,640</u>	<u>98,640</u>
Excess of revenues over (under) expenditures	<u>11,771</u>	<u>(90,890)</u>	<u>(90,890)</u>	<u>(102,661)</u>
Other financing sources (uses)				
Government services	(719)	(1,342)	(1,342)	(623)
Total other financing sources (uses)	<u>(719)</u>	<u>(1,342)</u>	<u>(1,342)</u>	<u>(623)</u>
Net changes in fund balance	11,052	(92,232)	(92,232)	(103,284)
Available fund balance, July 1	<u>92,748</u>	<u>92,232</u>	<u>92,232</u>	<u>(516)</u>
Available fund balance, June 30	103,800	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (103,800)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>2,599</u>
GAAP Ending net position	<u>\$ 106,399</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 51,446	\$ 25,000	\$ 25,000	\$ (26,446)
Interest earned	4,584	2,500	2,500	(2,084)
Total revenues	<u>56,030</u>	<u>27,500</u>	<u>27,500</u>	<u>(28,530)</u>
Expenditures				
Materials and services	-	200,301	200,301	200,301
Total expenditures	<u>0</u>	<u>200,301</u>	<u>200,301</u>	<u>200,301</u>
Excess of revenues over (under) expenditures and net changes in fund balance	56,030	(172,801)	(172,801)	(228,831)
Available fund balance, July 1	<u>188,840</u>	<u>172,801</u>	<u>172,801</u>	<u>(16,039)</u>
Available fund balance, June 30	244,870	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (244,870)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>5,403</u>
GAAP Ending net position	<u>\$ 250,273</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 35,430	\$ 30,000	\$ 30,000	\$ (5,430)
Interest earned	4,280	1,200	1,200	(3,080)
Total revenues	<u>39,710</u>	<u>31,200</u>	<u>31,200</u>	<u>(8,510)</u>
Expenditures				
Materials and services	-	188,093	188,093	188,093
Total expenditures	<u>0</u>	<u>188,093</u>	<u>188,093</u>	<u>188,093</u>
Excess of revenues over (under) expenditures and net changes in fund balance	39,710	(156,893)	(156,893)	(196,603)
Available fund balance, July 1	<u>176,224</u>	<u>156,893</u>	<u>156,893</u>	<u>(19,331)</u>
Available fund balance, June 30	215,934	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (215,934)</u></u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>5,044</u>
GAAP Ending net position	<u><u>\$ 220,978</u></u>



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, 2020

	209 Animal Control Fund	210 E-911 Fund	265 Jail Operations Fund	266 Sheriff Grant Fund
<b>ASSETS</b>				
Cash and investments	\$ 12,748	\$ 539,750	\$ 1,724,977	\$ 59,622
Accounts receivable	-	9,978	25,236	8,140
Taxes receivable	-	-	121,786	-
<b>Total assets</b>	<b>\$ 12,748</b>	<b>\$ 549,728</b>	<b>\$ 1,871,999</b>	<b>\$ 67,762</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 291	\$ 42,058	\$ 101
<b>Total liabilities</b>	<b>0</b>	<b>291</b>	<b>42,058</b>	<b>101</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	96,067	-
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>96,067</b>	<b>0</b>
<b>Fund balance</b>				
Committed	12,748	-	1,733,874	-
Restricted	-	549,437	-	67,661
Assigned	-	-	-	-
<b>Total fund balance</b>	<b>12,748</b>	<b>549,437</b>	<b>1,733,874</b>	<b>67,661</b>
<b>Total liabilities and fund balance</b>	<b>\$ 12,748</b>	<b>\$ 549,728</b>	<b>\$ 1,871,999</b>	<b>\$ 67,762</b>

308 Correction Construction Fund	401 Jail Bond Repayment Fund	<u>Totals</u> June 30, 2020
\$ 423,648	\$ 110	\$ 2,760,855
-	-	43,354
-	652	122,438
<u>\$ 423,648</u>	<u>\$ 762</u>	<u>\$ 2,926,647</u>
<u>\$ 39,695</u>	<u>\$ -</u>	<u>\$ 82,145</u>
39,695	0	82,145
-	586	96,653
0	586	96,653
-	-	1,746,622
-	176	617,274
383,953	-	383,953
383,953	176	2,747,849
<u>\$ 423,648</u>	<u>\$ 762</u>	<u>\$ 2,926,647</u>

JEFFERSON COUNTY, OREGON  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**  
**SHERIFF FUND**  
For the Year Ended  
June 30, 2020

	209 Animal Control Fund	210 E-911 Fund	265 Jail Operations Fund	266 Sheriff Grant Fund
Revenues				
Taxes	\$ -	\$ -	\$ 2,347,146	\$ -
Licenses and permits	15,492	-	-	-
Intergovernmental revenues	-	-	525,382	61,950
Fines and forfeitures	-	-	25,236	-
Charges for services	-	274,153	-	-
Interest earned	327	16,369	60,802	2,008
Miscellaneous revenues	-	-	150,044	1,166
Total revenues	<u>15,819</u>	<u>290,522</u>	<u>3,108,610</u>	<u>65,124</u>
Expenditures				
Current				
Public safety	82,227	305,377	3,270,918	124,603
Capital outlay	-	-	-	-
Total expenditures	<u>82,227</u>	<u>305,377</u>	<u>3,270,918</u>	<u>124,603</u>
Excess of revenues over (under) expenditures	<u>(66,408)</u>	<u>(14,855)</u>	<u>(162,308)</u>	<u>(59,479)</u>
Other financing sources (uses)				
Transfers in	69,230	165,704	400,000	50,000
Transfers out	-	-	(108,767)	-
Government services	<u>(6,282)</u>	<u>-</u>	<u>(222,492)</u>	<u>(7,919)</u>
Total other financing sources (uses)	<u>62,948</u>	<u>165,704</u>	<u>68,741</u>	<u>42,081</u>
Net change in fund balance	(3,460)	150,849	(93,567)	(17,398)
Available fund balance, July 1	<u>16,208</u>	<u>398,588</u>	<u>1,827,441</u>	<u>85,059</u>
Available fund balance, June 30	<u>\$ 12,748</u>	<u>\$ 549,437</u>	<u>\$ 1,733,874</u>	<u>\$ 67,661</u>

308 Correction Construction Fund	401 Jail Bond Repayment Fund	Totals June 30, 2020
\$ -	\$ 322	\$ 2,347,468
-	-	15,492
-	-	587,332
-	-	25,236
-	-	274,153
26,077	3	105,586
-	-	151,210
<u>26,077</u>	<u>325</u>	<u>3,506,477</u>
4,074	-	3,787,199
413,800	-	413,800
<u>417,874</u>	<u>0</u>	<u>4,200,999</u>
<u>(391,797)</u>	<u>325</u>	<u>(694,522)</u>
25,202	-	710,136
-	(202)	(108,969)
<u>(25,031)</u>	<u>-</u>	<u>(261,724)</u>
171	(202)	339,443
<u>(391,626)</u>	<u>123</u>	<u>(355,079)</u>
775,579	53	3,102,928
<u>\$ 383,953</u>	<u>\$ 176</u>	<u>\$ 2,747,849</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 15,492	\$ 13,000	\$ 13,000	\$ (2,492)
Interest earned	214	125	125	(89)
Total revenues	<u>15,706</u>	<u>13,125</u>	<u>13,125</u>	<u>(2,581)</u>
Expenditures				
Other requirements	44,386	36,599	48,599	4,213
Materials and services	37,841	51,677	42,677	4,836
Operating contingency	-	5,000	-	-
Total expenditures	<u>82,227</u>	<u>93,276</u>	<u>91,276</u>	<u>9,049</u>
Excess of revenues over (under) expenditures	<u>(66,521)</u>	<u>(80,151)</u>	<u>(78,151)</u>	<u>(11,630)</u>
Other financing sources (uses)				
Transfers in	69,230	69,230	69,230	-
Government services	(6,282)	(4,230)	(6,230)	52
Total other financing sources (uses)	<u>62,948</u>	<u>65,000</u>	<u>63,000</u>	<u>52</u>
Net change in fund balance	<u>(3,573)</u>	<u>(15,151)</u>	<u>(15,151)</u>	<u>(11,578)</u>
Available fund balance, July 1	<u>16,069</u>	<u>15,151</u>	<u>15,151</u>	<u>(918)</u>
Available fund balance, June 30	12,496	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (12,496)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>252</u>
GAAP Ending net position	<u>\$ 12,748</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 274,153	\$ 274,222	\$ 274,222	\$ 69
Interest earned	9,595	7,200	7,200	(2,395)
Total revenues	<u>283,748</u>	<u>281,422</u>	<u>281,422</u>	<u>(2,326)</u>
Expenditures				
Materials and services	<u>305,377</u>	<u>345,116</u>	<u>355,116</u>	<u>49,739</u>
Total expenditures	<u>305,377</u>	<u>345,116</u>	<u>355,116</u>	<u>49,739</u>
Excess of revenues over (under) expenditures	<u>(21,629)</u>	<u>(63,694)</u>	<u>(73,694)</u>	<u>(52,065)</u>
Other financing sources (uses)				
Transfers in	<u>165,704</u>	<u>165,704</u>	<u>165,704</u>	<u>-</u>
Total other financing sources (uses)	<u>165,704</u>	<u>165,704</u>	<u>165,704</u>	<u>0</u>
Net change in fund balance	144,075	102,010	92,010	(52,065)
Available fund balance, July 1	<u>394,053</u>	<u>687,076</u>	<u>687,076</u>	<u>293,023</u>
Available fund balance, June 30	538,128	<u><u>\$ 789,086</u></u>	<u><u>\$ 779,086</u></u>	<u><u>\$ 240,958</u></u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Market value adjustment for investments	<u>11,309</u>
GAAP Ending fund balance	<u><u>\$ 549,437</u></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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 2,347,146	\$ 2,257,898	\$ 2,257,898	\$ (89,248)
Intergovernmental revenues	525,382	1,000	1,000	(524,382)
Fines and forfeitures	25,236	5,000	5,000	(20,236)
Interest earned	43,250	25,000	25,000	(18,250)
Miscellaneous revenues	150,044	33,500	33,500	(116,544)
Total revenues	<u>3,091,058</u>	<u>2,322,398</u>	<u>2,322,398</u>	<u>(768,660)</u>
Expenditures				
Personal services	2,412,947	2,611,300	2,611,300	198,353
Materials and services	857,970	1,100,820	1,123,820	265,850
Operating contingency	-	230,000	207,000	207,000
Total expenditures	<u>3,270,917</u>	<u>3,942,120</u>	<u>3,942,120</u>	<u>671,203</u>
Excess of revenues over (under) expenditures	<u>(179,859)</u>	<u>(1,619,722)</u>	<u>(1,619,722)</u>	<u>(1,439,863)</u>
Other financing sources (uses)				
Transfers in	400,000	731,000	731,000	331,000
Transfers out	(108,767)	(104,087)	(104,087)	4,680
Government services	(222,492)	(312,248)	(312,248)	(89,756)
Total other financing sources (uses)	<u>68,741</u>	<u>314,665</u>	<u>314,665</u>	<u>245,924</u>
Net change in fund balance	(111,118)	(1,305,057)	(1,305,057)	(1,193,939)
Available fund balance, July 1	<u>1,794,622</u>	<u>2,524,769</u>	<u>2,524,769</u>	<u>730,147</u>
Available fund balance, June 30	1,683,504	<u>\$ 1,219,712</u>	<u>\$ 1,219,712</u>	<u>\$ (463,792)</u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Market value adjustment for investments	<u>50,370</u>
Fund basis fund balance	1,733,874
Adjust property taxes to full accrual	<u>96,067</u>
GAAP Ending fund balance	<u>\$ 1,829,941</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenue	\$ 61,950	\$ 50,000	\$ 60,930	\$ (1,020)
Interest earned	1,417	1,000	1,000	(417)
Miscellaneous revenues	1,166	1,166	1,166	-
Total revenues	<u>64,533</u>	<u>52,166</u>	<u>63,096</u>	<u>(1,437)</u>
Expenditures				
Personal services	105,305	98,125	98,195	(7,110)
Materials and services	19,298	55,198	53,439	34,141
Total expenditures	<u>124,603</u>	<u>153,323</u>	<u>151,634</u>	<u>27,031</u>
Excess of revenues over (under) expenditures	<u>(60,070)</u>	<u>(101,157)</u>	<u>(88,538)</u>	<u>(28,468)</u>
Other financing sources (uses)				
Transfers in	50,000	50,000	60,930	10,930
Government services	(7,919)	(1,185)	(8,005)	(86)
Total other financing sources (uses)	<u>42,081</u>	<u>48,815</u>	<u>52,925</u>	<u>10,844</u>
Net change in fund balance	<u>(17,989)</u>	<u>(52,342)</u>	<u>(35,613)</u>	<u>(17,624)</u>
Available fund balance, July 1	<u>83,980</u>	<u>70,107</u>	<u>70,107</u>	<u>(13,873)</u>
Available fund balance, June 30	65,991	<u>\$ 17,765</u>	<u>\$ 34,494</u>	<u>\$ (31,497)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>1,670</u>
GAAP Ending net position	<u>\$ 67,661</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 16,753	\$ 11,000	\$ 11,000	\$ (5,753)
Total revenues	<u>16,753</u>	<u>11,000</u>	<u>11,000</u>	<u>(5,753)</u>
Expenditures				
Materials and services	4,074	250,000	250,000	245,926
Capital outlay	<u>413,800</u>	<u>536,249</u>	<u>536,249</u>	<u>122,449</u>
Total expenditures	<u>417,874</u>	<u>786,249</u>	<u>786,249</u>	<u>368,375</u>
Excess of revenues over (under) expenditures	<u>(401,121)</u>	<u>(775,249)</u>	<u>(775,249)</u>	<u>(374,128)</u>
Other financing sources (uses)				
Transfers in	25,202	25,000	25,000	(202)
Government services	<u>(25,031)</u>	<u>(14,975)</u>	<u>(14,975)</u>	<u>10,056</u>
Total other financing sources (uses)	<u>171</u>	<u>10,025</u>	<u>10,025</u>	<u>9,854</u>
Net change in fund balance	(400,950)	(765,224)	(765,224)	(364,274)
Available fund balance, July 1	<u>765,156</u>	<u>765,224</u>	<u>765,224</u>	<u>68</u>
Available fund balance, June 30	364,206	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (364,206)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>19,747</u>
GAAP Ending net position	<u>\$ 383,953</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 322	\$ 1,000	\$ 1,000	\$ 678
Interest earned	3	-	-	(3)
Total revenues	<u>325</u>	<u>1,000</u>	<u>1,000</u>	<u>675</u>
Expenditures				
Jail bond payment	-	-	-	-
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures	<u>325</u>	<u>1,000</u>	<u>1,000</u>	<u>675</u>
Other financing sources (uses)				
Transfers out	<u>(202)</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>(798)</u>
Total other financing sources (uses)	<u>(202)</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>(798)</u>
Net change in fund balance	123	0	0	(123)
Available fund balance, July 1	<u>53</u>	-	-	<u>(53)</u>
Available fund balance, June 30	176	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (176)</u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Adjust property taxes to full accrual	<u>586</u>
GAAP Ending fund balance	<u>\$ 762</u>

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## GENERAL GOVERNMENT FUND

### SUB-FUND #

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

Following funds are budgeted as part of the General Government Fund but are reported as Internal Service Fund in the Fund statements.

221	County NT and Phone Services
507	Carpool Fund

JEFFERSON COUNTY, OREGON  
**COMBINING BALANCE SHEET**  
**GENERAL GOVERNMENT FUND**  
June 30, 2020

	220 County School Fund	222 Transient Occpncy Tax Fund	223 Special Trans Fund	229 County Projects Fund	231 Business Loan Fund
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 237,124	\$ 93,183	\$ 195,122	\$ 820,895
Accounts receivable	-	-	-	-	-
Notes receivable	-	-	-	-	267,514
Due from other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 0</b>	<b>\$ 237,124</b>	<b>\$ 93,183</b>	<b>\$ 195,122</b>	<b>\$ 1,088,409</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ 33,850	\$ 1,826	\$ 280
Due to other funds	-	-	-	-	-
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>33,850</b>	<b>1,826</b>	<b>280</b>
<b>Deferred inflows of resources</b>					
Unavailable notes receivable	-	-	-	-	267,514
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>267,514</b>
<b>Fund balance</b>					
Committed	-	237,124	59,333	193,296	-
Restricted	-	-	-	-	820,615
<b>Total fund balance</b>	<b>0</b>	<b>237,124</b>	<b>59,333</b>	<b>193,296</b>	<b>820,615</b>
<b>Total liabilities and fund balance</b>	<b>\$ 0</b>	<b>\$ 237,124</b>	<b>\$ 93,183</b>	<b>\$ 195,122</b>	<b>\$ 1,088,409</b>



232 Special Trans Imprvmts Fund	236 Smoke Management Fund	250 Economic Development Fund	257 Conciliation- Mediation Fund	258 Disaster Relief Fund	311 Capital Imprvmts Fund	320 Courthouse Construction Fund	Totals June 30, 2020
\$ 275,659	\$ 42,229	\$ 299,768	\$ 75,846	\$ 1,336,271	\$2,789,011	\$ 147,639	\$ 6,312,747
-	-	429	-	-	105,889	-	106,318
-	-	-	-	-	2,889	-	270,403
-	-	-	-	-	142,121	-	142,121
<u>\$ 275,659</u>	<u>\$ 42,229</u>	<u>\$ 300,197</u>	<u>\$ 75,846</u>	<u>\$ 1,336,271</u>	<u>\$3,039,910</u>	<u>\$ 147,639</u>	<u>\$ 6,831,589</u>
\$ 17,447	\$ 50	\$ -	\$ -	\$ -	\$ 73,564	\$ -	\$ 127,017
-	-	142,121	-	-	-	-	142,121
<u>17,447</u>	<u>50</u>	<u>142,121</u>	<u>0</u>	<u>0</u>	<u>73,564</u>	<u>0</u>	<u>269,138</u>
-	-	-	-	-	2,889	-	270,403
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,889</u>	<u>0</u>	<u>270,403</u>
258,212	42,179	158,076	-	-	2,963,457	147,639	4,059,316
-	-	-	75,846	1,336,271	-	-	2,232,732
<u>258,212</u>	<u>42,179</u>	<u>158,076</u>	<u>75,846</u>	<u>1,336,271</u>	<u>2,963,457</u>	<u>147,639</u>	<u>6,292,048</u>
<u>\$ 275,659</u>	<u>\$ 42,229</u>	<u>\$ 300,197</u>	<u>\$ 75,846</u>	<u>\$ 1,336,271</u>	<u>\$3,039,910</u>	<u>\$ 147,639</u>	<u>\$ 6,831,589</u>

JEFFERSON COUNTY, OREGON  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**  
**GENERAL GOVERNMENT FUND**  
For the Year Ended  
June 30, 2020

	220 County School Fund	222 Transient Occpncy Tax Fund	223 Special Trans Fund	229 County Projects Fund	231 Business Loan Fund	232 Special Trans Imprvmts Fund
Revenues						
Taxes - other	\$ 63,816	\$ 369,436	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues	116,251	-	127,479	38,288	-	274,147
Charges for services	-	-	-	-	-	-
Interest earned	1,136	8,640	-	5,864	41,872	2,812
Miscellaneous revenues	-	-	-	-	28,154	-
<b>Total revenues</b>	<b>181,203</b>	<b>378,076</b>	<b>127,479</b>	<b>44,152</b>	<b>70,026</b>	<b>276,959</b>
Expenditures						
Current						
General government	-	-	67,700	9,178	-	18,747
Economic development	-	111,012	-	-	84,370	-
Education	181,203	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>181,203</b>	<b>111,012</b>	<b>67,700</b>	<b>9,178</b>	<b>84,370</b>	<b>18,747</b>
Excess of revenues over (under) expenditures	0	267,064	59,779	34,974	(14,344)	258,212
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	(249,075)	-	-	-	-
Government services	-	(6,649)	-	(604)	-	-
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>(255,724)</b>	<b>0</b>	<b>(604)</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balance</b>	<b>0</b>	<b>11,340</b>	<b>59,779</b>	<b>34,370</b>	<b>(14,344)</b>	<b>258,212</b>
Available fund balance, July 1	-	225,784	(446)	158,926	834,959	-
<b>Available fund balance, June 30</b>	<b>\$ 0</b>	<b>\$ 237,124</b>	<b>\$ 59,333</b>	<b>\$ 193,296</b>	<b>\$ 820,615</b>	<b>\$ 258,212</b>

236 Smoke Management Fund	250 Economic Development Fund	257 Conciliation- Mediation Fund	258 Disaster Relief Fund	311 Capital Imprvmts Fund	320 Courthouse Construction Fund	Totals June 30, 2020
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 433,252
75,899	-	14,553	-	-	-	90,452
-	127,038	-	-	-	-	683,203
-	-	-	-	67,170	-	67,170
1,935	9,211	2,417	-	95,087	9,539	178,513
-	34,568	-	1,336,271	213,850	-	1,612,843
<u>77,834</u>	<u>170,817</u>	<u>16,970</u>	<u>1,336,271</u>	<u>376,107</u>	<u>9,539</u>	<u>3,065,433</u>
-	-	10,750	-	-	4,473	110,848
65,231	62,018	-	-	-	-	322,631
-	-	-	-	-	-	181,203
-	-	-	-	544,915	-	544,915
<u>65,231</u>	<u>62,018</u>	<u>10,750</u>	<u>0</u>	<u>544,915</u>	<u>4,473</u>	<u>1,159,597</u>
<u>12,603</u>	<u>108,799</u>	<u>6,220</u>	<u>1,336,271</u>	<u>(168,808)</u>	<u>5,066</u>	<u>1,905,836</u>
-	-	-	-	210,000	-	210,000
-	-	-	-	-	(399,231)	(648,306)
-	(3,715)	(644)	-	(32,616)	-	(44,228)
<u>0</u>	<u>(3,715)</u>	<u>(644)</u>	<u>0</u>	<u>177,384</u>	<u>(399,231)</u>	<u>(482,534)</u>
12,603	105,084	5,576	1,336,271	8,576	(394,165)	1,423,302
29,576	52,992	70,270	-	2,954,881	541,804	4,868,746
<u>\$ 42,179</u>	<u>\$ 158,076</u>	<u>\$ 75,846</u>	<u>\$ 1,336,271</u>	<u>\$ 2,963,457</u>	<u>\$ 147,639</u>	<u>\$ 6,292,048</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes - other	\$ 63,816	\$ 120,000	\$ 120,000	\$ 56,184
Intergovernmental revenues	116,251	30,000	30,000	(86,251)
Interest earned	1,136	-	-	(1,136)
Total revenues	<u>181,203</u>	<u>150,000</u>	<u>150,000</u>	<u>(31,203)</u>
Expenditures				
Other requirements	<u>181,203</u>	<u>150,000</u>	<u>150,000</u>	<u>(31,203)</u>
Total expenditures	<u>181,203</u>	<u>150,000</u>	<u>150,000</u>	<u>(31,203)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes - other	\$ 369,436	\$ 250,000	\$ 250,000	\$ (119,436)
Interest earned	5,878	2,000	2,000	(3,878)
Total revenues	<u>375,314</u>	<u>252,000</u>	<u>252,000</u>	<u>(123,314)</u>
Expenditures				
Materials and services	111,012	197,950	197,950	86,938
Total expenditures	<u>111,012</u>	<u>197,950</u>	<u>197,950</u>	<u>86,938</u>
Excess of revenues over (under) expenditures	<u>264,302</u>	<u>54,050</u>	<u>54,050</u>	<u>(210,252)</u>
Other financing sources (uses)				
Transfers out	(249,075)	(249,075)	(249,075)	-
Government services	(6,649)	(7,488)	(7,488)	(839)
Total other financing sources (uses)	<u>(255,724)</u>	<u>(256,563)</u>	<u>(256,563)</u>	<u>(839)</u>
Net change in fund balance	8,578	(202,513)	(202,513)	(211,091)
Available fund balance, July 1	<u>221,619</u>	<u>226,845</u>	<u>226,845</u>	<u>5,226</u>
Available fund balance, June 30	230,197	<u>\$ 24,332</u>	<u>\$ 24,332</u>	<u>\$ (205,865)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>6,927</u>
GAAP Ending net position	<u>\$ 237,124</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, 2020

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 127,479	\$ 494,000	\$ 144,000	\$ 16,521
Total revenues	127,479	494,000	144,000	16,521
Expenditures				
Materials and services	67,700	493,900	143,900	76,200
Total expenditures	67,700	493,900	143,900	76,200
Excess of revenues over (under) expenditures	59,779	100	100	(59,679)
Other financing sources (uses)				
Government services	-	(100)	(100)	(100)
Total other financing sources (uses)	0	(100)	(100)	(100)
Net change in fund balance	59,779	0	0	(59,779)
Available fund balance, July 1	(446)	-	-	446
Available fund balance, June 30	\$ 59,333	\$ 0	\$ 0	\$ (59,333)

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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 38,288	\$ -	\$ -	\$ (38,288)
Interest earned	3,574	2,000	2,000	(1,574)
Total revenues	<u>41,862</u>	<u>2,000</u>	<u>2,000</u>	<u>(39,862)</u>
Expenditures				
Materials and services	9,177	85,138	85,138	75,961
Total expenditures	<u>9,177</u>	<u>85,138</u>	<u>85,138</u>	<u>75,961</u>
Excess of revenues over (under) expenditures	<u>32,685</u>	<u>(83,138)</u>	<u>(83,138)</u>	<u>(115,823)</u>
Other financing sources (uses)				
Government services	(604)	(5,000)	(5,000)	(4,396)
Total other financing sources (uses)	<u>(604)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(4,396)</u>
Net change in fund balance	32,081	(88,138)	(88,138)	(120,219)
Available fund balance, July 1	<u>157,003</u>	<u>88,138</u>	<u>88,138</u>	<u>(68,865)</u>
Available fund balance, June 30	189,084	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (189,084)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>4,212</u>
GAAP Ending net position	<u>\$ 193,296</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Loan principal	\$ 32,269	\$ 60,145	\$ 60,145	\$ 27,876
Loan interest	12,025	21,031	21,031	9,006
Interest earned	18,326	6,500	6,500	(11,826)
Total revenues	<u>62,620</u>	<u>87,676</u>	<u>87,676</u>	<u>25,056</u>
Expenditures				
Materials and services	4,370	10,250	10,250	5,880
Business loans	80,000	808,659	808,659	728,659
Total expenditures	<u>84,370</u>	<u>818,909</u>	<u>818,909</u>	<u>734,539</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(21,750)	(731,233)	(731,233)	(709,483)
Available fund balance, July 1	<u>820,765</u>	<u>731,233</u>	<u>731,233</u>	<u>(89,532)</u>
Available fund balance, June 30	799,015	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (799,015)</u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Market value adjustment for investments	<u>21,600</u>
Fund basis fund balance	820,615
Business loans receivable	<u>267,514</u>
GAAP Ending fund balance	<u>\$ 1,088,129</u>



JEFFERSON COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 GENERAL GOVERNMENT SUB-FUND  
 SPECIAL TRANSPORTATION IMPROVEMENTS FUND - 232**  
 (Budgetary Basis)  
 For the Year Ended  
 June 30, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 274,147	\$ -	\$ 350,000	\$ 75,853
Interest earned	2,812	-	-	(2,812)
Total revenues	<u>276,959</u>	<u>0</u>	<u>350,000</u>	<u>73,041</u>
Expenditures				
Materials and services	<u>18,747</u>	<u>-</u>	<u>350,000</u>	<u>331,253</u>
Total expenditures	<u>18,747</u>	<u>0</u>	<u>350,000</u>	<u>331,253</u>
Excess of revenues over (under) expenditures and net changes in fund balance	258,212	0	0	(258,212)
Available fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 258,212</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (258,212)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 75,899	\$ 67,000	\$ 67,000	\$ (8,899)
Interest earned	1,187	300	300	(887)
Total revenues	<u>77,086</u>	<u>67,300</u>	<u>67,300</u>	<u>(9,786)</u>
Expenditures				
Materials and services	65,231	85,585	85,585	20,354
Operating contingency	-	8,000	8,000	8,000
Total expenditures	<u>65,231</u>	<u>93,585</u>	<u>93,585</u>	<u>28,354</u>
Excess of revenues over (under) expenditures and net changes in fund balance	11,855	(26,285)	(26,285)	(38,140)
Available fund balance, July 1	<u>28,925</u>	<u>28,218</u>	<u>28,218</u>	<u>(707)</u>
Available fund balance, June 30	40,780	<u>\$ 1,933</u>	<u>\$ 1,933</u>	<u>\$ (38,847)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>1,399</u>
GAAP Ending net position	<u>\$ 42,179</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 127,038	\$ 110,000	\$ 110,000	\$ (17,038)
Interest earned	5,851	4,500	4,500	(1,351)
Miscellaneous revenues	34,568	31,500	31,500	(3,068)
Total revenues	<u>167,457</u>	<u>146,000</u>	<u>146,000</u>	<u>(21,457)</u>
Expenditures				
Materials and services	62,018	373,800	373,800	311,782
Total expenditures	<u>62,018</u>	<u>373,800</u>	<u>373,800</u>	<u>311,782</u>
Excess of revenues over (under) expenditures	<u>105,439</u>	<u>(227,800)</u>	<u>(227,800)</u>	<u>(333,239)</u>
Other financing sources (uses)				
Government services	(35,564)	(37,092)	(37,092)	(1,528)
Total other financing sources (uses)	<u>(35,564)</u>	<u>(37,092)</u>	<u>(37,092)</u>	<u>(1,528)</u>
Net changes in fund balance	69,875	(264,892)	(264,892)	(334,767)
Available fund balance, July 1	<u>223,426</u>	<u>264,892</u>	<u>264,892</u>	<u>41,466</u>
Available fund balance, June 30	293,301	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (293,301)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	6,896
Interfund loan	<u>(142,121)</u>
GAAP Ending net position	<u>\$ 158,076</u>

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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 14,553	\$ 15,000	\$ 15,000	\$ 447
Interest earned	1,681	1,400	1,400	(281)
Total revenues	<u>16,234</u>	<u>16,400</u>	<u>16,400</u>	<u>166</u>
Expenditures				
Materials and services	10,750	89,766	89,766	79,016
Total expenditures	<u>10,750</u>	<u>89,766</u>	<u>89,766</u>	<u>79,016</u>
Excess of revenues over (under) expenditures	<u>5,484</u>	<u>(73,366)</u>	<u>(73,366)</u>	<u>(78,850)</u>
Other financing sources (uses)				
Government services	(644)	(719)	(719)	(75)
Total other financing sources (uses)	<u>(644)</u>	<u>(719)</u>	<u>(719)</u>	<u>(75)</u>
Net changes in fund balance	4,840	(74,085)	(74,085)	(78,925)
Available fund balance, July 1	<u>69,025</u>	<u>74,085</u>	<u>74,085</u>	<u>5,060</u>
Available fund balance, June 30	73,865	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (73,865)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>1,981</u>
GAAP Ending net position	<u>\$ 75,846</u>

JEFFERSON COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**GENERAL GOVERNMENT SUB-FUND**  
**DISASTER RELIEF FUND - 258**  
(Budgetary Basis)  
For the Year Ended  
June 30, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Miscellaneous revenues	\$ 1,336,271	\$ -	\$ -	\$(1,336,271)
Total revenues	<u>1,336,271</u>	<u>0</u>	<u>0</u>	<u>(1,336,271)</u>
Expenditures				
Materials and services	-	-	-	-
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	1,336,271	0	0	(1,336,271)
Available fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 1,336,271</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(1,336,271)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 67,170	\$ 81,900	\$ 81,900	\$ 14,730
Interest earned	61,070	30,000	30,000	(31,070)
Miscellaneous revenues	245,699	-	-	(245,699)
Total revenues	<u>373,939</u>	<u>111,900</u>	<u>111,900</u>	<u>(262,039)</u>
Expenditures				
Materials and services	37,515	217,500	217,500	179,985
Capital outlay	507,400	2,784,098	2,784,098	2,276,698
Total expenditures	<u>544,915</u>	<u>3,001,598</u>	<u>3,001,598</u>	<u>2,456,683</u>
Excess of revenues over (under) expenditures	<u>(170,976)</u>	<u>(2,889,698)</u>	<u>(2,889,698)</u>	<u>(2,718,722)</u>
Other financing sources (uses)				
Transfers in	210,000	260,000	260,000	50,000
Government services	(32,616)	(59,900)	(59,900)	(27,284)
Total other financing sources (uses)	<u>177,384</u>	<u>200,100</u>	<u>200,100</u>	<u>22,716</u>
Net change in fund balance	6,408	(2,689,598)	(2,689,598)	(2,696,006)
Available fund balance, July 1	<u>2,742,950</u>	<u>2,689,598</u>	<u>2,689,598</u>	<u>(53,352)</u>
Available fund balance, June 30	2,749,358	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(2,749,358)</u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Market value adjustment for investments	71,978
Interfund loan	<u>142,121</u>
Fund basis fund balance	2,963,457
Note receivable	<u>2,889</u>
GAAP Ending fund balance	<u><u>\$ 2,966,346</u></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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 10,506	\$ -	\$ -	\$ (10,506)
Total revenues	<u>10,506</u>	<u>0</u>	<u>0</u>	<u>(10,506)</u>
Expenditures				
Materials and services	4,473	30,000	30,000	25,527
Capital outlay	-	100,000	100,000	100,000
Total expenditures	<u>4,473</u>	<u>130,000</u>	<u>130,000</u>	<u>125,527</u>
Excess of revenues over (under) expenditures	<u>6,033</u>	<u>(130,000)</u>	<u>(130,000)</u>	<u>(136,033)</u>
Other financing sources (uses)				
Transfers out	<u>(399,231)</u>	<u>(399,231)</u>	<u>(399,231)</u>	<u>-</u>
Total other financing sources (uses)	<u>(399,231)</u>	<u>(399,231)</u>	<u>(399,231)</u>	<u>0</u>
Net change in fund balance	(393,198)	(529,231)	(529,231)	(136,033)
Available fund balance, July 1	<u>528,454</u>	<u>529,231</u>	<u>529,231</u>	<u>777</u>
Available fund balance, June 30	135,256	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (135,256)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>12,383</u>
GAAP Ending net position	<u>\$ 147,639</u>

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**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, 2020

	225 CO Comm Health Board Fund	239 Public Health Grants Fund	244 Alcohol & Drug Program Fund
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and investments	\$ 346,008	\$ 216,021	\$ 122,531
Notes receivable	7,493	-	-
Accounts receivable	1,783	151,990	3,288
Total assets	<u>\$ 355,284</u>	<u>\$ 368,011</u>	<u>\$ 125,819</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	<u>\$ 71,146</u>	<u>\$ 129,964</u>	<u>\$ 3,698</u>
Total liabilities	<u>71,146</u>	<u>129,964</u>	<u>3,698</u>
<b>Deferred inflows of resources</b>			
Unavailable notes receivable	<u>7,493</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>7,493</u>	<u>0</u>	<u>0</u>
<b>Fund balance</b>			
Restricted	<u>276,645</u>	<u>238,047</u>	<u>122,121</u>
Total fund balance	<u>276,645</u>	<u>238,047</u>	<u>122,121</u>
Total liabilities and fund balance	<u>\$ 355,284</u>	<u>\$ 368,011</u>	<u>\$ 125,819</u>

246 Developmental Disabilities Fund	247 Early Learning Initiative Fund	253 Community Health Reserve Fund	Totals June 30, 2020
\$ 93,483	\$ 34,494	\$ 828,558	\$ 1,641,095
-	-	-	7,493
29,731	-	-	186,792
<u>\$ 123,214</u>	<u>\$ 34,494</u>	<u>\$ 828,558</u>	<u>\$ 1,835,380</u>
<u>\$ 59,278</u>	<u>\$ -</u>	<u>\$ 1,399</u>	<u>\$ 265,485</u>
59,278	0	1,399	265,485
-	-	-	7,493
0	0	0	7,493
<u>63,936</u>	<u>34,494</u>	<u>827,159</u>	<u>1,562,402</u>
<u>63,936</u>	<u>34,494</u>	<u>827,159</u>	<u>1,562,402</u>
<u>\$ 123,214</u>	<u>\$ 34,494</u>	<u>\$ 828,558</u>	<u>\$ 1,835,380</u>

JEFFERSON COUNTY, OREGON  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**  
**PUBLIC HEALTH FUND**  
For the Year Ended  
June 30, 2020

	225 CO Comm Health Board Fund	239 Public Health Grants Fund	244 Alcohol & Drug Program Fund
Revenues			
Intergovernmental revenue	\$ 1,358,290	\$ 1,356,775	\$ 1,489,775
Charges for services	-	16,359	-
Interest earned	6,363	(1,313)	1,890
Miscellaneous revenues	-	121,813	-
	<u>1,364,653</u>	<u>1,493,634</u>	<u>1,491,665</u>
Total revenues			
Expenditures			
Current			
Health and welfare	<u>1,276,929</u>	<u>1,316,851</u>	<u>1,388,958</u>
Total expenditures	<u>1,276,929</u>	<u>1,316,851</u>	<u>1,388,958</u>
Excess of revenues over (under) expenditures	<u>87,724</u>	<u>176,783</u>	<u>102,707</u>
Other financing sources (uses)			
Transfers in	-	68,991	-
Transfers out	-	-	-
Government services	<u>(81,362)</u>	<u>(89,308)</u>	<u>(88,030)</u>
Total other financing sources (uses)	<u>(81,362)</u>	<u>(20,317)</u>	<u>(88,030)</u>
Net change in fund balance	6,362	156,466	14,677
Available fund balance, July 1	<u>270,283</u>	<u>81,581</u>	<u>107,444</u>
Available fund balance, June 30	<u>\$ 276,645</u>	<u>\$ 238,047</u>	<u>\$ 122,121</u>

246 Developmental Disabilities Fund	247 Early Learning Initiative Fund	253 Community Health Reserve Fund	Totals June 30, 2020
\$ 380,482	\$ 22,231	\$ -	\$ 4,607,553
-	-	-	16,359
2,022	-	29,437	38,399
-	-	70,490	192,303
<u>382,504</u>	<u>22,231</u>	<u>99,927</u>	<u>4,854,614</u>
<u>358,014</u>	<u>7,483</u>	<u>69,339</u>	<u>4,417,574</u>
<u>358,014</u>	<u>7,483</u>	<u>69,339</u>	<u>4,417,574</u>
<u>24,490</u>	<u>14,748</u>	<u>30,588</u>	<u>437,040</u>
-	-	-	68,991
-	-	(59,491)	(59,491)
<u>(22,791)</u>	<u>(572)</u>	<u>(2,356)</u>	<u>(284,419)</u>
<u>(22,791)</u>	<u>(572)</u>	<u>(61,847)</u>	<u>(274,919)</u>
1,699	14,176	(31,259)	162,121
<u>62,237</u>	<u>20,318</u>	<u>858,418</u>	<u>1,400,281</u>
<u>\$ 63,936</u>	<u>\$ 34,494</u>	<u>\$ 827,159</u>	<u>\$ 1,562,402</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,358,290	\$ 2,400,000	\$ 2,400,000	\$ 1,041,710
Interest earned	5,747	6,000	6,000	253
Total revenues	<u>1,364,037</u>	<u>2,406,000</u>	<u>2,406,000</u>	<u>1,041,963</u>
Expenditures				
Materials and services	1,276,928	2,256,240	2,256,240	979,312
Risk reserve	-	266,000	266,000	266,000
Total expenditures	<u>1,276,928</u>	<u>2,522,240</u>	<u>2,522,240</u>	<u>1,245,312</u>
Excess of revenues over (under) expenditures	<u>87,109</u>	<u>(116,240)</u>	<u>(116,240)</u>	<u>(203,349)</u>
Other financing sources (uses)				
Government services	<u>(81,362)</u>	<u>(143,760)</u>	<u>(143,760)</u>	<u>(62,398)</u>
Total other financing sources (uses)	<u>(81,362)</u>	<u>(143,760)</u>	<u>(143,760)</u>	<u>(62,398)</u>
Net change in fund balance	5,747	(260,000)	(260,000)	(265,747)
Available fund balance, July 1	<u>264,124</u>	<u>260,000</u>	<u>260,000</u>	<u>(4,124)</u>
Available fund balance, June 30	\$ <u>269,871</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(269,871)</u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Market value adjustment for investments	<u>6,773</u>
Fund basis fund balance	276,644
Adjust business loan receivable to full accrual	<u>7,493</u>
GAAP Ending fund balance	<u>\$ 284,137</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,356,775	\$ 1,023,659	\$ 1,472,053	\$ 115,278
Charges for services	16,360	17,000	17,000	640
Interest earned	(133)	2,000	2,000	2,133
Miscellaneous revenues	121,813	5,000	5,000	(116,813)
Total revenues	<u>1,494,815</u>	<u>1,047,659</u>	<u>1,496,053</u>	<u>1,238</u>
Expenditures				
Personal services	870,562	882,648	882,648	12,086
Materials and services	446,289	284,477	663,429	217,140
Capital outlay	-	5,000	5,000	5,000
Total expenditures	<u>1,316,851</u>	<u>1,172,125</u>	<u>1,551,077</u>	<u>234,226</u>
Excess of revenues over (under) expenditures	<u>177,964</u>	<u>(124,466)</u>	<u>(55,024)</u>	<u>(232,988)</u>
Other financing sources (uses)				
Transfers in	68,991	68,991	68,991	-
Government services	(89,308)	(74,525)	(94,525)	(5,217)
Total other financing sources (uses)	<u>(20,317)</u>	<u>(5,534)</u>	<u>(25,534)</u>	<u>(5,217)</u>
Net change in fund balance	157,647	(130,000)	(80,558)	(238,205)
Available fund balance, July 1	<u>80,558</u>	<u>130,000</u>	<u>80,558</u>	<u>-</u>
Available fund balance, June 30	238,205	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (238,205)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>(158)</u>
GAAP Ending net position	<u>\$ 238,047</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,489,775	\$ 1,620,000	\$ 1,620,000	\$ 130,225
Interest earned	1,674	5,500	5,500	3,826
Total revenues	<u>1,491,449</u>	<u>1,625,500</u>	<u>1,625,500</u>	<u>134,051</u>
Expenditures				
Materials and services	1,388,958	1,680,500	1,680,500	291,542
Total expenditures	<u>1,388,958</u>	<u>1,680,500</u>	<u>1,680,500</u>	<u>291,542</u>
Excess of revenues over (under) expenditures	<u>102,491</u>	<u>(55,000)</u>	<u>(55,000)</u>	<u>(157,491)</u>
Other financing sources (uses)				
Government services	(88,030)	(95,000)	(95,000)	(6,970)
Total other financing sources (uses)	<u>(88,030)</u>	<u>(95,000)</u>	<u>(95,000)</u>	<u>(6,970)</u>
Net change in fund balance	14,461	(150,000)	(150,000)	(164,461)
Available fund balance, July 1	<u>105,687</u>	<u>150,000</u>	<u>150,000</u>	<u>44,313</u>
Available fund balance, June 30	120,148	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (120,148)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>1,973</u>
GAAP Ending net position	<u>\$ 122,121</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 380,481	\$ 360,000	\$ 360,000	\$ (20,481)
Interest earned	1,332	1,000	1,000	(332)
Total revenues	<u>381,813</u>	<u>361,000</u>	<u>361,000</u>	<u>(20,813)</u>
Expenditures				
Materials and services	<u>358,014</u>	<u>400,000</u>	<u>400,000</u>	<u>41,986</u>
Total expenditures	<u>358,014</u>	<u>400,000</u>	<u>400,000</u>	<u>41,986</u>
Excess of revenues over (under) expenditures	<u>23,799</u>	<u>(39,000)</u>	<u>(39,000)</u>	<u>(62,799)</u>
Other financing sources (uses)				
Government services	<u>(22,791)</u>	<u>(21,000)</u>	<u>(21,000)</u>	<u>1,791</u>
Total other financing sources (uses)	<u>(22,791)</u>	<u>(21,000)</u>	<u>(21,000)</u>	<u>1,791</u>
Net change in fund balance	1,008	(60,000)	(60,000)	(61,008)
Available fund balance, July 1	<u>61,358</u>	<u>60,000</u>	<u>60,000</u>	<u>(1,358)</u>
Available fund balance, June 30	62,366	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (62,366)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>1,570</u>
GAAP Ending net position	<u>\$ 63,936</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 22,231	\$ 500	\$ 500	\$ (21,731)
Total revenues	<u>22,231</u>	<u>500</u>	<u>500</u>	<u>(21,731)</u>
Expenditures				
Materials and services	<u>7,483</u>	<u>17,369</u>	<u>17,369</u>	<u>9,886</u>
Total expenditures	<u>7,483</u>	<u>17,369</u>	<u>17,369</u>	<u>9,886</u>
Excess of revenues over (under) expenditures				
Other financing sources (uses)				
Government services	<u>(572)</u>	<u>(1,131)</u>	<u>(1,131)</u>	<u>(559)</u>
Total other financing sources (uses)	<u>(572)</u>	<u>(1,131)</u>	<u>(1,131)</u>	<u>(559)</u>
Net change in fund balance	14,176	(18,000)	(18,000)	(32,176)
Available fund balance, July 1	<u>20,318</u>	<u>18,000</u>	<u>18,000</u>	<u>(2,318)</u>
Available fund balance, June 30	<u>\$ 34,494</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (34,494)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 18,151	\$ 6,000	\$ 6,000	\$ (12,151)
Miscellaneous revenues	70,490	66,000	66,000	(4,490)
Total revenues	<u>88,641</u>	<u>72,000</u>	<u>72,000</u>	<u>(16,641)</u>
Expenditures				
Materials and services	69,339	722,495	722,495	653,156
Total expenditures	<u>69,339</u>	<u>722,495</u>	<u>722,495</u>	<u>653,156</u>
Excess of revenues over (under) expenditures	19,302	(650,495)	(650,495)	(669,797)
Other financing sources (uses)				
Transfers out	(59,491)	(59,491)	(59,491)	-
Government services	<u>(2,356)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>(1,644)</u>
Total other financing sources (uses)	<u>(61,847)</u>	<u>(63,491)</u>	<u>(63,491)</u>	<u>(1,644)</u>
Net changes in fund balance	(42,545)	(713,986)	(713,986)	(671,441)
Available fund balance, July 1	<u>848,311</u>	<u>713,986</u>	<u>713,986</u>	<u>(134,325)</u>
Available fund balance, June 30	805,766	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (805,766)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>21,393</u>
GAAP Ending net position	<u>\$ 827,159</u>

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NONMAJOR GOVERNMENTAL FUNDS

JEFFERSON COUNTY, OREGON  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2020  
(With Comparative Totals for 2019)

	District Attorney	Building and Grounds	Clerk	Assessor
<b>ASSETS</b>				
Cash and investments	\$ 99,270	\$ 408,578	49,859	\$ 89,877
Receivables				
Other	156,978	121,625	-	5,400
Total assets	<u>\$ 256,248</u>	<u>\$ 530,203</u>	<u>\$ 49,859</u>	<u>\$ 95,277</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities</b>				
Accounts payable	\$ 23,332	\$ 64,024	\$ -	\$ 102
Due to other funds	-	45,773	-	-
Total liabilities	<u>23,332</u>	<u>109,797</u>	<u>0</u>	<u>102</u>
<b>Fund balance</b>				
Restricted	232,916	52,320	49,859	95,175
Committed	-	368,086	-	-
Total fund balance	<u>232,916</u>	<u>420,406</u>	<u>49,859</u>	<u>95,175</u>
Total liabilities and fund balance	<u>\$ 256,248</u>	<u>\$ 530,203</u>	<u>\$ 49,859</u>	<u>\$ 95,277</u>

<u>Surveyor</u>	<u>Community Justice</u>	<u>Veterans</u>	<u>Debt Service</u>	<u>Totals 2020</u>	<u>Totals 2019</u>
\$ 13,827	\$ 2,000,359	\$ 29,141	\$ 1,558,800	\$ 4,249,711	\$ 3,631,233
-	-	20,981	6,397	311,381	526,687
<u>\$ 13,827</u>	<u>\$ 2,000,359</u>	<u>\$ 50,122</u>	<u>\$ 1,565,197</u>	<u>\$ 4,561,092</u>	<u>\$ 4,157,920</u>
\$ 6,345	\$ 8,726	\$ 343	\$ 1,232	\$ 104,104	\$ 94,357
-	-	-	-	45,773	70,553
<u>6,345</u>	<u>8,726</u>	<u>343</u>	<u>1,232</u>	<u>149,877</u>	<u>164,910</u>
7,482	1,991,633	49,779	1,563,965	4,043,129	3,552,692
-	-	-	-	368,086	440,318
<u>7,482</u>	<u>1,991,633</u>	<u>49,779</u>	<u>1,563,965</u>	<u>4,411,215</u>	<u>3,993,010</u>
<u>\$ 13,827</u>	<u>\$ 2,000,359</u>	<u>\$ 50,122</u>	<u>\$ 1,565,197</u>	<u>\$ 4,561,092</u>	<u>\$ 4,157,920</u>

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

For the Year Ended  
 June 30, 2020  
 (With Comparative Totals for 2019)

	District Attorney	Building and Grounds	Clerk	Assessor
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-		7,053	-
Intergovernmental revenues	789,385	16,409	-	5,400
Charges for services	17,493	325,248	-	48,816
Interest earned	4,434	11,566	1,049	2,269
Miscellaneous revenue	-	227,086	-	-
Total revenues	<u>811,312</u>	<u>580,309</u>	<u>8,102</u>	<u>56,485</u>
Expenditures				
Current				
General services	-	-	525	115,844
Public safety	723,906	-	-	-
Culture and recreation	-	683,716	-	-
Capital outlay	-	332,105	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>723,906</u>	<u>1,015,821</u>	<u>525</u>	<u>115,844</u>
Excess of revenues over (under) expenditures	<u>87,406</u>	<u>(435,512)</u>	<u>7,577</u>	<u>(59,359)</u>
Other financing sources (uses)				
Transfers in	7,000	269,306	-	107,430
Transfers out	(6,500)	(11,173)	-	-
Government services	<u>(66,887)</u>	<u>(58,515)</u>	<u>(3,700)</u>	<u>(10,350)</u>
Total other financing sources (uses)	<u>(66,387)</u>	<u>199,618</u>	<u>(3,700)</u>	<u>97,080</u>
Net change in fund balance	21,019	(235,894)	3,877	37,721
Available fund balance, July 1	<u>211,897</u>	<u>656,300</u>	<u>45,982</u>	<u>57,454</u>
Available fund balance, June 30	<u>\$ 232,916</u>	<u>\$ 420,406</u>	<u>\$ 49,859</u>	<u>\$ 95,175</u>



Surveyor	Community Justice	Veterans	Debt Service	Totals 2020	Totals 2019
\$ -	\$ -	\$ -	\$ 11,628	\$ 11,628	\$ 1,307
-	-	-	-	7,053	6,304
-	1,257,995	86,923	-	2,156,112	2,291,910
41,518	-	-	-	433,075	345,614
277	44,437	966	26,238	91,236	61,102
-	-	-	7,329	234,415	376,440
<u>41,795</u>	<u>1,302,432</u>	<u>87,889</u>	<u>45,195</u>	<u>2,933,519</u>	<u>3,082,677</u>
40,731	-	116,220	13,973	287,293	307,029
-	994,198	-	-	1,718,104	1,640,133
-	-	-	-	683,716	530,675
-	-	-	-	332,105	385,694
-	-	-	175,000	175,000	165,000
-	-	-	321,283	321,283	326,238
<u>40,731</u>	<u>994,198</u>	<u>116,220</u>	<u>510,256</u>	<u>3,517,501</u>	<u>3,354,769</u>
<u>1,064</u>	<u>308,234</u>	<u>(28,331)</u>	<u>(465,061)</u>	<u>(583,982)</u>	<u>(272,092)</u>
-	11,000	90,469	895,514	1,380,719	1,542,100
-	(71,000)	(35,767)	-	(124,440)	(276,194)
(4,998)	(97,283)	(12,359)	-	(254,092)	-
<u>(4,998)</u>	<u>(157,283)</u>	<u>42,343</u>	<u>895,514</u>	<u>1,002,187</u>	<u>1,265,906</u>
(3,934)	150,951	14,012	430,453	418,205	993,814
<u>11,416</u>	<u>1,840,682</u>	<u>35,767</u>	<u>1,133,512</u>	<u>3,993,010</u>	<u>2,999,196</u>
<u>\$ 7,482</u>	<u>\$ 1,991,633</u>	<u>\$ 49,779</u>	<u>\$ 1,563,965</u>	<u>\$ 4,411,215</u>	<u>\$ 3,993,010</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 789,385	\$ 561,672	\$ 901,140	\$ 111,755
Charges for services	17,494	14,000	14,000	(3,494)
Interest earned	4,434	1,850	1,850	(2,584)
Total revenues	<u>811,313</u>	<u>577,522</u>	<u>916,990</u>	<u>105,677</u>
Expenditures				
Law library	9,920	13,800	13,800	3,880
Victims assistance	359,193	250,274	380,107	20,914
Rural domestic violence	354,793	262,298	417,859	63,066
Litigation	-	106,205	106,205	106,205
Operating contingency	-	17,323	17,323	17,323
Total expenditures	<u>723,906</u>	<u>649,900</u>	<u>935,294</u>	<u>211,388</u>
Excess of revenues over (under) expenditures	<u>87,407</u>	<u>(72,378)</u>	<u>(18,304)</u>	<u>(105,711)</u>
Other financing sources (uses)				
Transfers in	7,000	7,000	7,000	-
Transfers out	(6,500)	(6,500)	(6,500)	-
Government services	(66,888)	(54,759)	(78,792)	(11,904)
Total other financing sources (uses)	<u>(66,388)</u>	<u>(54,259)</u>	<u>(78,292)</u>	<u>(11,904)</u>
Net change in fund balance	21,019	(126,637)	(96,596)	(117,615)
Available fund balance, July 1	<u>211,897</u>	<u>173,067</u>	<u>173,067</u>	<u>(38,830)</u>
Available fund balance, June 30	<u>\$ 232,916</u>	<u>\$ 46,430</u>	<u>\$ 76,471</u>	<u>\$ (156,445)</u>

JEFFERSON COUNTY, OREGON  
**COMBINING BALANCE SHEET**  
**DISTRICT ATTORNEY FUND**  
June 30, 2020

	<u>213 Law Library Fund</u>	<u>219 Victims Assistance Fund</u>	<u>230 Rural Domestic Violence Fund</u>
<b>ASSETS</b>			
Cash and investments	\$ 83,225	\$ (50,108)	\$ (52,974)
Accounts receivable	-	88,759	68,219
Total assets	<u>\$ 83,225</u>	<u>\$ 38,651</u>	<u>\$ 15,245</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Accounts payable	\$ 475	\$ 7,612	\$ 15,245
Total liabilities	<u>475</u>	<u>7,612</u>	<u>15,245</u>
Fund balance			
Restricted	<u>82,750</u>	<u>31,039</u>	<u>-</u>
Total fund balance	<u>82,750</u>	<u>31,039</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 83,225</u>	<u>\$ 38,651</u>	<u>\$ 15,245</u>

259 Litigation Fund	Totals June 30, 2020
\$ 119,127	\$ 99,270
-	156,978
<u>\$ 119,127</u>	<u>\$ 256,248</u>
\$ -	\$ 23,332
0	23,332
<u>119,127</u>	<u>232,916</u>
<u>119,127</u>	<u>232,916</u>
<u>\$ 119,127</u>	<u>\$ 256,248</u>

JEFFERSON COUNTY, OREGON  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**  
**DISTRICT ATTORNEY FUND**  
For the Year Ended  
June 30, 2020

	213 Law Library Fund	219 Victims Assistance Fund	230 Rural Domestic Violence Fund
Revenues			
Intergovernmental revenue	\$ -	\$ 399,064	\$ 390,321
Charges for services	17,493	-	-
Interest earned	1,986	-	-
Total revenues	<u>19,479</u>	<u>399,064</u>	<u>390,321</u>
Expenditures			
Public safety	<u>9,920</u>	<u>359,193</u>	<u>354,793</u>
Total expenditures	<u>9,920</u>	<u>359,193</u>	<u>354,793</u>
Excess of revenues over (under) expenditures	<u>9,559</u>	<u>39,871</u>	<u>35,528</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	(6,500)	-	-
Government services	<u>(1,494)</u>	<u>(29,865)</u>	<u>(35,528)</u>
Total other financing sources (uses)	<u>(7,994)</u>	<u>(29,865)</u>	<u>(35,528)</u>
Net change in fund balance	1,565	10,006	0
Available fund balance, July 1	<u>81,185</u>	<u>21,033</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 82,750</u>	<u>\$ 31,039</u>	<u>\$ 0</u>



259 Litigation Fund	<u>Totals</u> June 30, 2020
\$ -	\$ 789,385
-	17,493
<u>2,448</u>	<u>4,434</u>
<u>2,448</u>	<u>811,312</u>
<u>0</u>	<u>723,906</u>
<u>0</u>	<u>723,906</u>
<u>2,448</u>	<u>87,406</u>
7,000	7,000
-	(6,500)
<u>-</u>	<u>(66,887)</u>
<u>7,000</u>	<u>(66,387)</u>
9,448	21,019
<u>109,679</u>	<u>211,897</u>
<u>\$ 119,127</u>	<u>\$ 232,916</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 17,493	\$ 14,000	\$ 14,000	\$ (3,493)
Interest earned	1,986	750	750	(1,236)
Total revenues	<u>19,479</u>	<u>14,750</u>	<u>14,750</u>	<u>(4,729)</u>
Expenditures				
Materials and services	<u>9,920</u>	<u>13,800</u>	<u>13,800</u>	<u>3,880</u>
Total expenditures	<u>9,920</u>	<u>13,800</u>	<u>13,800</u>	<u>3,880</u>
Excess of revenues over (under) expenditures	<u>9,559</u>	<u>950</u>	<u>950</u>	<u>(8,609)</u>
Other financing sources (uses)				
Transfers out	(6,500)	(6,500)	(6,500)	-
Government services	<u>(1,494)</u>	<u>(1,700)</u>	<u>(1,700)</u>	<u>(206)</u>
Total other financing sources (uses)	<u>(7,994)</u>	<u>(8,200)</u>	<u>(8,200)</u>	<u>(206)</u>
Net change in fund balance	1,565	(7,250)	(7,250)	(8,815)
Available fund balance, July 1	<u>81,185</u>	<u>53,680</u>	<u>53,680</u>	<u>(27,505)</u>
Available fund balance, June 30	<u><u>\$ 82,750</u></u>	<u><u>\$ 46,430</u></u>	<u><u>\$ 46,430</u></u>	<u><u>\$ (36,320)</u></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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 399,064	\$ 270,968	\$ 441,624	\$ 42,560
Total revenues	<u>399,064</u>	<u>270,968</u>	<u>441,624</u>	<u>42,560</u>
Expenditures				
Personal services	247,293	152,986	262,256	14,963
Materials and services	111,900	97,288	117,851	5,951
Operating contingency	-	17,323	17,323	17,323
Total expenditures	<u>359,193</u>	<u>267,597</u>	<u>397,430</u>	<u>38,237</u>
Excess of revenues over (under) expenditures	<u>39,871</u>	<u>3,371</u>	<u>44,194</u>	<u>4,323</u>
Other financing sources (uses)				
Government services	<u>(29,865)</u>	<u>(20,694)</u>	<u>(31,476)</u>	<u>(1,611)</u>
Total other financing sources (uses)	<u>(29,865)</u>	<u>(20,694)</u>	<u>(31,476)</u>	<u>(1,611)</u>
Net change in fund balance	10,006	(17,323)	12,718	2,712
Available fund balance, July 1	<u>21,033</u>	<u>17,323</u>	<u>17,323</u>	<u>(3,710)</u>
Available fund balance, June 30	<u>\$ 31,039</u>	<u>\$ 0</u>	<u>\$ 30,041</u>	<u>\$ (998)</u>

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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 390,321	\$ 290,704	\$ 459,516	\$ 69,195
Total revenues	<u>390,321</u>	<u>290,704</u>	<u>459,516</u>	<u>69,195</u>
Expenditures				
Personal services	246,798	168,391	287,819	41,021
Materials and services	107,995	93,907	130,040	22,045
Total expenditures	<u>354,793</u>	<u>262,298</u>	<u>417,859</u>	<u>63,066</u>
Excess of revenues over (under) expenditures	<u>35,528</u>	<u>28,406</u>	<u>41,657</u>	<u>6,129</u>
Other financing sources (uses)				
Government services	<u>(35,528)</u>	<u>(28,406)</u>	<u>(41,657)</u>	<u>(6,129)</u>
Total other financing sources (uses)	<u>(35,528)</u>	<u>(28,406)</u>	<u>(41,657)</u>	<u>(6,129)</u>
Net change in fund balance	0	0	0	0
Available fund balance, July 1	-	-	-	-
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 2,448	\$ 1,100	\$ 1,100	\$ (1,348)
Total revenues	<u>2,448</u>	<u>1,100</u>	<u>1,100</u>	<u>(1,348)</u>
Expenditures				
Materials and services	-	106,205	106,205	106,205
Total expenditures	<u>0</u>	<u>106,205</u>	<u>106,205</u>	<u>106,205</u>
Excess of revenues over (under) expenditures				
Other financing sources (uses)				
Transfers in	7,000	7,000	7,000	-
Government services	-	(3,959)	(3,959)	(3,959)
Total other financing sources (uses)	<u>7,000</u>	<u>3,041</u>	<u>3,041</u>	<u>(3,959)</u>
Net change in fund balance	9,448	(102,064)	(102,064)	(111,512)
Available fund balance, July 1	<u>109,679</u>	<u>102,064</u>	<u>102,064</u>	<u>(7,615)</u>
Available fund balance, June 30	<u>\$ 119,127</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (119,127)</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, 2020

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 16,408	\$ 268,500	\$ 268,500	\$ 252,092
Charges for services	325,248	485,267	297,171	(28,077)
Interest earned	11,567	4,650	4,650	(6,917)
Miscellaneous revenue	227,087	65,000	75,000	(152,087)
Total revenues	580,310	823,417	645,321	65,011
Expenditures				
Mt Jefferson park	72,203	99,053	99,053	26,850
Fair fund	360,090	429,572	424,572	64,482
Fair building fund	258,414	278,000	278,000	19,586
Park development	218,388	460,794	257,036	38,648
SDC county park	98,073	154,803	154,803	56,730
SDC CRR park	5,604	-	-	(5,604)
Debt service	27,829	27,829	27,829	-
Total expenditures	1,040,601	1,450,051	1,241,293	200,692
Excess of revenues over (under) expenditures	(460,291)	(626,634)	(595,972)	(135,681)
Other financing sources (uses)				
Transfers in	269,306	266,133	266,133	(3,173)
Transfers out	(11,173)	(8,000)	(11,459)	(286)
Government services	(58,516)	(47,148)	(61,189)	(2,673)
Total other financing sources (uses)	199,617	210,985	193,485	(6,132)
Net change in fund balance	(260,674)	(415,649)	(402,487)	(141,813)
Available fund balance, July 1	726,853	611,606	568,444	(158,409)
Available fund balance, June 30	466,179	\$ 195,957	\$ 165,957	\$ (300,222)

**Reconciliation of budgetary fund balance to GAAP fund balance**

Interfund loans	(45,773)
GAAP Ending fund balance	\$ 420,406

JEFFERSON COUNTY, OREGON  
**COMBINING BALANCE SHEET**  
**BUILDINGS AND GROUNDS FUND**  
June 30, 2020

	215 Mt Jefferson Park Fund	216 Mt Jefferson Park Perpetual Care Fund	218 Fair Fund	224 Fair Building Fund
<b>ASSETS</b>				
Cash and investments	\$ 64,187	\$ 132,464	\$ 106,115	\$ (38,107)
Accounts receivable	-	-	-	115,680
<b>Total assets</b>	<b>\$ 64,187</b>	<b>\$ 132,464</b>	<b>\$ 106,115</b>	<b>\$ 77,573</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 763	\$ -	\$ 4,642	\$ 57,224
Due to other funds	-	-	-	45,773
<b>Total liabilities</b>	<b>763</b>	<b>0</b>	<b>4,642</b>	<b>102,997</b>
<b>Fund balance</b>				
Restricted	-	-	-	(25,424)
Committed	63,424	132,464	101,473	-
<b>Total fund balance</b>	<b>63,424</b>	<b>132,464</b>	<b>101,473</b>	<b>(25,424)</b>
<b>Total liabilities and fund balance</b>	<b>\$ 64,187</b>	<b>\$ 132,464</b>	<b>\$ 106,115</b>	<b>\$ 77,573</b>

249 Park Development Fund	315 SDC County Park Fund	316 SDC CRR Park Fund	Totals June 30, 2020
\$ 66,175	\$ 67,832	\$ 9,912	\$ 408,578
5,945	-	-	121,625
<u>\$ 72,120</u>	<u>\$ 67,832</u>	<u>\$ 9,912</u>	<u>\$ 530,203</u>
\$ 1,395	\$ -	\$ -	\$ 64,024
-	-	-	45,773
<u>1,395</u>	<u>0</u>	<u>0</u>	<u>109,797</u>
-	67,832	9,912	52,320
70,725	-	-	368,086
<u>70,725</u>	<u>67,832</u>	<u>9,912</u>	<u>420,406</u>
<u>\$ 72,120</u>	<u>\$ 67,832</u>	<u>\$ 9,912</u>	<u>\$ 530,203</u>

JEFFERSON COUNTY, OREGON  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**  
**BUILDINGS AND GROUNDS FUND**  
For the Year Ended  
June 30, 2020

	215 Mt Jefferson Memorial Park Fund	216 Mt Jefferson Park Perpetual Care Fund	218 Fair Fund	224 Fair Building Fund
Revenues				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
Charges for services	9,185	3,215	151,672	38,620
Interest earned	4,338	-	2,438	1,981
Miscellaneous revenues	50,876	-	22,108	133,625
Total revenues	<u>64,399</u>	<u>3,215</u>	<u>176,218</u>	<u>174,226</u>
Expenditures				
Current				
Culture and recreation	72,203	-	360,090	9,574
Capital outlay	-	-	-	251,888
Total expenditures	<u>72,203</u>	<u>0</u>	<u>360,090</u>	<u>261,462</u>
Excess of revenues over (under) expenditures	<u>(7,804)</u>	<u>3,215</u>	<u>(183,872)</u>	<u>(87,236)</u>
Other financing sources (uses)				
Transfers in	9,058	-	163,085	25,163
Transfers out	-	-	(11,173)	-
Government services	(4,325)	-	(24,210)	(16,899)
Total other financing sources (uses)	<u>4,733</u>	<u>0</u>	<u>127,702</u>	<u>8,264</u>
Net change in fund balance	<u>(3,071)</u>	<u>3,215</u>	<u>(56,170)</u>	<u>(78,972)</u>
Available fund balance, July 1	<u>66,495</u>	<u>129,249</u>	<u>157,643</u>	<u>53,548</u>
Available fund balance, June 30	<u>\$ 63,424</u>	<u>\$ 132,464</u>	<u>\$ 101,473</u>	<u>\$ (25,424)</u>

249 Park Development Fund	315 SDC County Park Fund	316 SDC CRR Park Fund	Totals June 30, 2020
\$ -	\$ 9,909	\$ 6,500	\$ 16,409
122,556	-	-	325,248
231	2,255	323	11,566
20,477	-	-	227,086
<u>143,264</u>	<u>12,164</u>	<u>6,823</u>	<u>580,309</u>
138,172	98,073	5,604	683,716
80,217	-	-	332,105
<u>218,389</u>	<u>98,073</u>	<u>5,604</u>	<u>1,015,821</u>
<u>(75,125)</u>	<u>(85,909)</u>	<u>1,219</u>	<u>(435,512)</u>
72,000	-	-	269,306
-	-	-	(11,173)
(13,081)	-	-	(58,515)
<u>58,919</u>	<u>0</u>	<u>0</u>	<u>199,618</u>
(16,206)	(85,909)	1,219	(235,894)
<u>86,931</u>	<u>153,741</u>	<u>8,693</u>	<u>656,300</u>
<u>\$ 70,725</u>	<u>\$ 67,832</u>	<u>\$ 9,912</u>	<u>\$ 420,406</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 9,185	\$ 1,800	\$ 1,800	\$ (7,385)
Interest earned	4,338	1,500	1,500	(2,838)
Miscellaneous revenues	50,876	40,000	40,000	(10,876)
Total revenues	<u>64,399</u>	<u>43,300</u>	<u>43,300</u>	<u>(21,099)</u>
Expenditures				
Other requirements	52,210	49,992	49,992	(2,218)
Materials and services	19,993	49,061	49,061	29,068
Total expenditures	<u>72,203</u>	<u>99,053</u>	<u>99,053</u>	<u>26,850</u>
Excess of revenues over (under) expenditures	<u>(7,804)</u>	<u>(55,753)</u>	<u>(55,753)</u>	<u>(47,949)</u>
Other financing sources (uses)				
Transfers in	9,058	9,058	9,058	-
Government services	(4,325)	(5,933)	(5,933)	(1,608)
Total other financing sources (uses)	<u>4,733</u>	<u>3,125</u>	<u>3,125</u>	<u>(1,608)</u>
Net change in fund balance	(3,071)	(52,628)	(52,628)	(49,557)
Available fund balance, July 1	<u>66,495</u>	<u>52,628</u>	<u>52,628</u>	<u>(13,867)</u>
Available fund balance, June 30	<u>\$ 63,424</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (63,424)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 3,215	\$ 1,600	\$ 1,600	\$ (1,615)
Total revenues	<u>3,215</u>	<u>1,600</u>	<u>1,600</u>	<u>(1,615)</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	3,215	1,600	1,600	(1,615)
Available fund balance, July 1	<u>129,249</u>	<u>127,089</u>	<u>127,089</u>	<u>(2,160)</u>
Available fund balance, June 30	<u>\$ 132,464</u>	<u>\$ 128,689</u>	<u>\$ 128,689</u>	<u>\$ (3,775)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 151,672	\$ 169,867	\$ 169,867	\$ 18,195
Interest earned	2,438	1,000	1,000	(1,438)
Miscellaneous revenues	22,108	21,000	21,000	(1,108)
Total revenues	<u>176,218</u>	<u>191,867</u>	<u>191,867</u>	<u>15,649</u>
Expenditures				
Personal services	160,263	153,976	169,359	9,096
Materials and services	199,827	275,596	255,213	55,386
Total expenditures	<u>360,090</u>	<u>429,572</u>	<u>424,572</u>	<u>64,482</u>
Excess of revenues over (under) expenditures	<u>(183,872)</u>	<u>(237,705)</u>	<u>(232,705)</u>	<u>(48,833)</u>
Other financing sources (uses)				
Transfers in	163,085	163,085	163,085	-
Transfers out	(11,173)	(8,000)	(11,459)	(286)
Government services	(24,210)	(23,225)	(24,766)	(556)
Total other financing sources (uses)	<u>127,702</u>	<u>131,860</u>	<u>126,860</u>	<u>(842)</u>
Net change in fund balance	(56,170)	(105,845)	(105,845)	(49,675)
Available fund balance, July 1	<u>157,643</u>	<u>113,341</u>	<u>113,341</u>	<u>(44,302)</u>
Available fund balance, June 30	<u>\$ 101,473</u>	<u>\$ 7,496</u>	<u>\$ 7,496</u>	<u>\$ (93,977)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenue	\$ -	\$ 254,000	\$ 254,000	\$ 254,000
Charges for services	38,620	12,000	12,000	(26,620)
Interest earned	1,981	200	200	(1,781)
Miscellaneous revenues	133,626	4,000	14,000	(119,626)
Total revenues	<u>174,227</u>	<u>270,200</u>	<u>280,200</u>	<u>105,973</u>
Expenditures				
Materials and services	9,574	-	-	(9,574)
Capital outlay	272,554	301,714	301,714	29,160
Total expenditures	<u>282,128</u>	<u>301,714</u>	<u>301,714</u>	<u>19,586</u>
Excess of revenues over (under) expenditures	<u>(107,901)</u>	<u>(31,514)</u>	<u>(21,514)</u>	<u>86,387</u>
Other financing sources (uses)				
Transfers in	25,163	21,990	21,990	(3,173)
Government services	(16,899)	(5,990)	(15,990)	909
Total other financing sources (uses)	<u>8,264</u>	<u>16,000</u>	<u>6,000</u>	<u>(2,264)</u>
Net change in fund balance	(99,637)	(15,514)	(15,514)	84,123
Available fund balance, July 1	<u>119,986</u>	<u>27,151</u>	<u>27,151</u>	<u>(92,835)</u>
Available fund balance, June 30	20,349	<u>\$ 11,637</u>	<u>\$ 11,637</u>	<u>\$ (8,712)</u>

**Reconciliation of budgetary fund balance to GAAP fund balance**

Interfund loan payable	<u>(45,773)</u>
GAAP Ending fund balance	<u>\$ (25,424)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 122,556	\$ 300,000	\$ 111,904	\$ (10,652)
Interest earned	231	700	700	469
Miscellaneous revenues	20,477	-	-	(20,477)
Total revenues	<u>143,264</u>	<u>300,700</u>	<u>112,604</u>	<u>(30,660)</u>
Expenditures				
Personal services	82,538	86,116	86,116	3,578
Materials and services	55,634	124,678	90,703	35,069
Capital outlay	80,217	250,000	80,217	-
Total expenditures	<u>218,389</u>	<u>460,794</u>	<u>257,036</u>	<u>38,647</u>
Excess of revenues over (under) expenditures	<u>(75,125)</u>	<u>(160,094)</u>	<u>(144,432)</u>	<u>(69,307)</u>
Other financing sources (uses)				
Transfers in	72,000	72,000	72,000	-
Government services	(13,081)	(12,000)	(14,500)	(1,419)
Total other financing sources (uses)	<u>58,919</u>	<u>60,000</u>	<u>57,500</u>	<u>(1,419)</u>
Net change in fund balance	(16,206)	(100,094)	(86,932)	(70,726)
Available fund balance, July 1	<u>86,931</u>	<u>130,094</u>	<u>86,932</u>	<u>1</u>
Available fund balance, June 30	<u>\$ 70,725</u>	<u>\$ 30,000</u>	<u>\$ 0</u>	<u>\$ (70,725)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 9,909	\$ 6,500	\$ 6,500	\$ (3,409)
Interest earned	2,255	1,000	1,000	(1,255)
Total revenues	<u>12,164</u>	<u>7,500</u>	<u>7,500</u>	<u>(4,664)</u>
Expenditures				
Materials and services	<u>98,073</u>	<u>154,803</u>	<u>154,803</u>	<u>56,730</u>
Total expenditures	<u>98,073</u>	<u>154,803</u>	<u>154,803</u>	<u>56,730</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(85,909)	(147,303)	(147,303)	(61,394)
Available fund balance, July 1	<u>153,741</u>	<u>147,303</u>	<u>147,303</u>	<u>(6,438)</u>
Available fund balance, June 30	<u><u>\$ 67,832</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (67,832)</u></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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 6,500	\$ 8,000	\$ 8,000	\$ 1,500
Interest earned	323	250	250	(73)
Total revenues	<u>6,823</u>	<u>8,250</u>	<u>8,250</u>	<u>1,427</u>
Expenditures				
Capital outlay	<u>4,115</u>	<u>4,115</u>	<u>4,115</u>	<u>-</u>
Total expenditures	<u>9,719</u>	<u>4,115</u>	<u>4,115</u>	<u>(5,604)</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(2,896)	4,135	4,135	7,031
Available fund balance, July 1	<u>12,808</u>	<u>14,000</u>	<u>14,000</u>	<u>1,192</u>
Available fund balance, June 30	<u>\$ 9,912</u>	<u>\$ 18,135</u>	<u>\$ 18,135</u>	<u>\$ 8,223</u>



CLERK FUND

SUB-FUND #

241 County Clerk Records Fund

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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 7,053	\$ 8,000	\$ 8,000	\$ 947
Interest earned	1,049	500	500	(549)
Total revenues	<u>8,102</u>	<u>8,500</u>	<u>8,500</u>	<u>398</u>
Expenditures				
Materials and services	525	50,000	50,000	49,475
Total expenditures	<u>525</u>	<u>50,000</u>	<u>50,000</u>	<u>49,475</u>
Excess of revenues over (under) expenditures	<u>7,577</u>	<u>(41,500)</u>	<u>(41,500)</u>	<u>(49,077)</u>
Other financing sources (uses)				
Government services	<u>(3,700)</u>	<u>(3,700)</u>	<u>(3,700)</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,700)</u>	<u>(3,700)</u>	<u>(3,700)</u>	<u>0</u>
Net change in fund balance	3,877	(45,200)	(45,200)	(49,077)
Available fund balance, July 1	<u>45,982</u>	<u>46,150</u>	<u>46,150</u>	<u>168</u>
Available fund balance, June 30	<u>\$ 49,859</u>	<u>\$ 950</u>	<u>\$ 950</u>	<u>\$ (48,909)</u>



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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 48,816	\$ 28,000	\$ 28,000	\$ (20,816)
Intergovernmental revenues	5,400	-	-	(5,400)
Interest earned	1,395	-	-	(1,395)
Total revenues	<u>55,611</u>	<u>28,000</u>	<u>28,000</u>	<u>(27,611)</u>
Expenditures				
Personal services	105,694	105,153	105,153	(541)
Materials and services	10,150	23,850	23,850	13,700
Total expenditures	<u>115,844</u>	<u>129,003</u>	<u>129,003</u>	<u>13,159</u>
Excess of revenues over (under) expenditures	<u>(60,233)</u>	<u>(101,003)</u>	<u>(101,003)</u>	<u>(40,770)</u>
Other financing sources (uses)				
Transfers in	107,430	107,430	107,430	-
Governmental services	(10,350)	(9,385)	(9,385)	965
Total other financing sources (uses)	<u>97,080</u>	<u>98,045</u>	<u>98,045</u>	<u>965</u>
Net change in fund balance	36,847	(2,958)	(2,958)	(39,805)
Available fund balance, July 1	<u>56,683</u>	<u>59,039</u>	<u>59,039</u>	<u>2,356</u>
Available fund balance, June 30	93,530	<u>\$ 56,081</u>	<u>\$ 56,081</u>	<u>\$ (37,449)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Market value adjustment for investments	<u>1,645</u>
GAAP Ending net position	<u>\$ 95,175</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 41,518	\$ 38,727	\$ 38,727	\$ (2,791)
Interest earned	278	120	120	(158)
Total revenues	<u>41,796</u>	<u>38,847</u>	<u>38,847</u>	<u>(2,949)</u>
Expenditures				
Public land corner preservation	<u>40,732</u>	<u>36,030</u>	<u>36,030</u>	<u>(4,702)</u>
Total expenditures	<u>40,732</u>	<u>36,030</u>	<u>36,030</u>	<u>(4,702)</u>
Excess of revenues over (under) expenditures	<u>1,064</u>	<u>2,817</u>	<u>2,817</u>	<u>1,753</u>
Other financing sources (uses)				
Government services	<u>(4,998)</u>	<u>(4,357)</u>	<u>(4,357)</u>	<u>641</u>
Total other financing sources (uses)	<u>(4,998)</u>	<u>(4,357)</u>	<u>(4,357)</u>	<u>641</u>
Net change in fund balance	(3,934)	(1,540)	(1,540)	2,394
Available fund balance, July 1	<u>11,416</u>	<u>5,000</u>	<u>5,000</u>	<u>(6,416)</u>
Available fund balance, June 30	<u>\$ 7,482</u>	<u>\$ 3,460</u>	<u>\$ 3,460</u>	<u>\$ (4,022)</u>



COMMUNITY JUSTICE FUND

SUB-FUND #

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

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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, 2020

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 1,257,995	\$ 1,106,200	\$ 1,106,200	\$ (151,795)
Interest earned	44,437	15,600	15,600	(28,837)
Total revenues	<u>1,302,432</u>	<u>1,121,800</u>	<u>1,121,800</u>	<u>(180,632)</u>
Expenditures				
Juvenile special project	-	94,956	94,956	94,956
Community justice adult	994,198	1,121,131	1,121,131	126,933
Operating contingency	-	150,000	150,000	150,000
Total expenditures	<u>994,198</u>	<u>1,366,087</u>	<u>1,366,087</u>	<u>371,889</u>
Excess of revenues over (under) expenditures	<u>308,234</u>	<u>(244,287)</u>	<u>(244,287)</u>	<u>(552,521)</u>
Other financing sources (uses)				
Transfers in	11,000	11,000	11,000	-
Transfers out	(71,000)	(71,000)	(71,000)	-
Government services	(97,283)	(118,214)	(118,214)	(20,931)
Total other financing sources (uses)	<u>(157,283)</u>	<u>(178,214)</u>	<u>(178,214)</u>	<u>(20,931)</u>
Net change in fund balance	150,951	(422,501)	(422,501)	(573,452)
Available fund balance, July 1	<u>1,840,682</u>	<u>1,931,495</u>	<u>1,931,495</u>	<u>90,813</u>
Available fund balance, June 30	<u>\$ 1,991,633</u>	<u>\$ 1,508,994</u>	<u>\$ 1,508,994</u>	<u>\$ (482,639)</u>

JEFFERSON COUNTY, OREGON  
**COMBINING BALANCE SHEET**  
**COMMUNITY JUSTICE FUND**  
June 30, 2020

	238 Corrections & Drug Program Fund	248 Juvenile Special Project Fund	254 Community Justice Adult Fund	Totals June 30, 2020
<b>ASSETS</b>				
Cash and investments	\$ 50,063	\$ 107,699	\$ 1,842,597	\$ 2,000,359
Total assets	<u>\$ 50,063</u>	<u>\$ 107,699</u>	<u>\$ 1,842,597</u>	<u>\$ 2,000,359</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 8,726	\$ 8,726
Total liabilities	<u>0</u>	<u>0</u>	<u>8,726</u>	<u>8,726</u>
<b>Fund balance</b>				
Restricted	<u>50,063</u>	<u>107,699</u>	<u>1,833,871</u>	<u>1,991,633</u>
Total fund balance	<u>50,063</u>	<u>107,699</u>	<u>1,833,871</u>	<u>1,991,633</u>
Total liabilities and fund balance	<u>\$ 50,063</u>	<u>\$ 107,699</u>	<u>\$ 1,842,597</u>	<u>\$ 2,000,359</u>

JEFFERSON COUNTY, OREGON  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**  
**COMMUNITY JUSTICE FUND**  
For the Year Ended  
June 30, 2020

	238 Corrections & Drug Program Fund	248 Juvenile Special Project Fund	254 Community Justice Adult Fund	Totals June 30, 2020
Revenues				
Intergovernmental revenue	\$ 26,674	\$ -	\$ 1,231,321	\$ 1,257,995
Interest earned	974	2,199	41,264	44,437
Total revenues	<u>27,648</u>	<u>2,199</u>	<u>1,272,585</u>	<u>1,302,432</u>
Expenditures				
Public safety	-	-	994,198	994,198
Total expenditures	<u>0</u>	<u>0</u>	<u>994,198</u>	<u>994,198</u>
Excess of revenues over (under) expenditures	<u>27,648</u>	<u>2,199</u>	<u>278,387</u>	<u>308,234</u>
Other financing sources (uses)				
Transfers in	-	11,000	-	11,000
Transfers out	(11,000)	-	(60,000)	(71,000)
Government services	-	-	(97,283)	(97,283)
Total other financing sources (uses)	<u>(11,000)</u>	<u>11,000</u>	<u>(157,283)</u>	<u>(157,283)</u>
Net change in fund balance	16,648	13,199	121,104	150,951
Available fund balance, July 1	<u>33,415</u>	<u>94,500</u>	<u>1,712,767</u>	<u>1,840,682</u>
Available fund balance, June 30	<u>\$ 50,063</u>	<u>\$ 107,699</u>	<u>\$ 1,833,871</u>	<u>\$ 1,991,633</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 26,674	\$ 15,000	\$ 15,000	\$ (11,674)
Interest earned	974	100	100	(874)
Total revenues	<u>27,648</u>	<u>15,100</u>	<u>15,100</u>	<u>(12,548)</u>
Expenditures				
Public safety	-	-	-	-
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures	<u>27,648</u>	<u>15,100</u>	<u>15,100</u>	<u>(12,548)</u>
Other financing sources (uses)				
Transfers out	(11,000)	(11,000)	(11,000)	-
Government services	-	(800)	(800)	(800)
Total other financing sources (uses)	<u>(11,000)</u>	<u>(11,800)</u>	<u>(11,800)</u>	<u>(800)</u>
Net change in fund balance	16,648	3,300	3,300	(13,348)
Available fund balance, July 1	<u>33,415</u>	<u>33,301</u>	<u>33,301</u>	<u>(114)</u>
Available fund balance, June 30	<u>\$ 50,063</u>	<u>\$ 36,601</u>	<u>\$ 36,601</u>	<u>\$ (13,462)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 2,199	\$ 500	\$ 500	\$ (1,699)
Total revenues	<u>2,199</u>	<u>500</u>	<u>500</u>	<u>(1,699)</u>
Expenditures				
Materials and services	-	94,956	94,956	94,956
Total expenditures	<u>0</u>	<u>94,956</u>	<u>94,956</u>	<u>94,956</u>
Excess of revenues over (under) expenditures	<u>2,199</u>	<u>(94,456)</u>	<u>(94,456)</u>	<u>(96,655)</u>
Other financing sources (uses)				
Transfers in	11,000	11,000	11,000	-
Government services	-	(800)	(800)	(800)
Total other financing sources (uses)	<u>11,000</u>	<u>10,200</u>	<u>10,200</u>	<u>(800)</u>
Net change in fund balance	13,199	(84,256)	(84,256)	(97,455)
Available fund balance, July 1	<u>94,500</u>	<u>84,256</u>	<u>84,256</u>	<u>(10,244)</u>
Available fund balance, June 30	<u>\$ 107,699</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (107,699)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,231,321	\$ 1,091,200	\$ 1,091,200	\$ (140,121)
Interest earned	41,264	15,000	15,000	(26,264)
Total revenues	<u>1,272,585</u>	<u>1,106,200</u>	<u>1,106,200</u>	<u>(166,385)</u>
Expenditures				
Personal services	690,197	791,131	791,131	100,934
Materials and services	304,001	330,000	330,000	25,999
Operating contingency	-	150,000	150,000	150,000
Total expenditures	<u>994,198</u>	<u>1,271,131</u>	<u>1,271,131</u>	<u>276,933</u>
Excess of revenues over (under) expenditures	<u>278,387</u>	<u>(164,931)</u>	<u>(164,931)</u>	<u>(443,318)</u>
Other financing sources (uses)				
Transfers out	(60,000)	(60,000)	(60,000)	-
Government services	(97,283)	(116,614)	(116,614)	(19,331)
Total other financing sources (uses)	<u>(157,283)</u>	<u>(176,614)</u>	<u>(176,614)</u>	<u>(19,331)</u>
Net change in fund balance	121,104	(341,545)	(341,545)	(462,649)
Available fund balance, July 1	<u>1,712,767</u>	<u>1,813,938</u>	<u>1,813,938</u>	<u>101,171</u>
Available fund balance, June 30	<u>\$ 1,833,871</u>	<u>\$ 1,472,393</u>	<u>\$ 1,472,393</u>	<u>\$ (361,478)</u>



VETERANS FUND

SUB-FUND #

- 243 VSO Expansion Program Fund
- 245 County Veterans Fund

JEFFERSON COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**VETERANS FUND**  
(Budgetary Basis)  
For the Year Ended  
June 30, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 86,923	\$ 83,135	\$ 86,923	\$ -
Interest earned	966	-	-	(966)
Total revenues	<u>87,889</u>	<u>83,135</u>	<u>86,923</u>	<u>(966)</u>
Expenditures				
VSO expansion program	85,541	81,688	85,476	(65)
County veterans office	30,679	79,051	79,051	48,372
Total expenditures	<u>116,220</u>	<u>160,739</u>	<u>164,527</u>	<u>48,307</u>
Excess of revenues over (under) expenditures	<u>(28,331)</u>	<u>(77,604)</u>	<u>(77,604)</u>	<u>(49,273)</u>
Other financing sources (uses)				
Transfers in	90,469	88,786	90,469	-
Transfers out	(35,767)	(34,084)	(35,767)	-
Government services	(12,359)	(11,182)	(12,865)	(506)
Total other financing sources (uses)	<u>42,343</u>	<u>43,520</u>	<u>41,837</u>	<u>(506)</u>
Net change in fund balance	14,012	(34,084)	(35,767)	(49,779)
Available fund balance, July 1	<u>35,767</u>	<u>34,084</u>	<u>35,767</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 49,779</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (49,779)</u>

JEFFERSON COUNTY, OREGON  
**COMBINING BALANCE SHEET**  
**VETERANS FUND**  
June 30, 2020

	243 VSO Expansion Program Fund	245 County Veterans Fund	Totals June 30, 2020
<b>ASSETS</b>			
Cash and investments	\$ (20,959)	\$ 50,100	\$ 29,141
Accounts receivable	20,981	-	20,981
<b>Total assets</b>	<b>\$ 22</b>	<b>\$ 50,100</b>	<b>\$ 50,122</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$ 22	\$ 321	\$ 343
<b>Total liabilities</b>	<b>22</b>	<b>321</b>	<b>343</b>
<b>Fund balance</b>			
Restricted	-	49,779	49,779
<b>Total fund balance</b>	<b>0</b>	<b>49,779</b>	<b>49,779</b>
<b>Total liabilities and fund balance</b>	<b>\$ 22</b>	<b>\$ 50,100</b>	<b>\$ 50,122</b>

JEFFERSON COUNTY, OREGON  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**  
**VETERANS FUND**  
For the Year Ended  
June 30, 2020

	243 VSO Expansion Program Fund	245 County Veterans Fund	Totals June 30, 2020
Revenues			
Intergovernmental revenues	\$ 86,923	\$ -	\$ 86,923
Interest earned	-	966	966
Total revenues	<u>86,923</u>	<u>966</u>	<u>87,889</u>
Expenditures			
VSO expansion program	85,541	-	85,541
County veterans program	-	30,679	30,679
Total expenditures	<u>85,541</u>	<u>30,679</u>	<u>116,220</u>
Excess of revenues over (under) expenditures	<u>1,382</u>	<u>(29,713)</u>	<u>(28,331)</u>
Other financing sources (uses)			
Transfers in	2,664	87,805	90,469
Transfers out	(35,767)	-	(35,767)
Government services	(4,046)	(8,313)	(12,359)
Total other financing sources (uses)	<u>(37,149)</u>	<u>79,492</u>	<u>42,343</u>
Net change in fund balance	<u>(35,767)</u>	<u>49,779</u>	<u>14,012</u>
Available fund balance, July 1	<u>35,767</u>	<u>-</u>	<u>35,767</u>
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 49,779</u>	<u>\$ 49,779</u>

JEFFERSON COUNTY, OREGON  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 VETERANS SUB-FUND  
 VSO EXPANSION PROGRAM FUND - 243**  
 (Budgetary Basis)  
 For the Year Ended  
 June 30, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 86,923	\$ 83,135	\$ 86,923	\$ -
Total revenues	<u>86,923</u>	<u>83,135</u>	<u>86,923</u>	<u>0</u>
Expenditures				
Personal services	82,868	81,688	82,476	(392)
Materials and services	<u>2,673</u>	<u>-</u>	<u>3,000</u>	<u>327</u>
Total expenditures	<u>85,541</u>	<u>81,688</u>	<u>85,476</u>	<u>(65)</u>
Excess of revenues over (under) expenditures	<u>1,382</u>	<u>1,447</u>	<u>1,447</u>	<u>65</u>
Other financing sources (uses)				
Transfers in	2,664	2,664	2,664	-
Transfers out	(35,767)	(34,084)	(35,767)	-
Government services	<u>(4,046)</u>	<u>(4,111)</u>	<u>(4,111)</u>	<u>(65)</u>
Total other financing sources (uses)	<u>(37,149)</u>	<u>(35,531)</u>	<u>(37,214)</u>	<u>(65)</u>
Net change in fund balance	(35,767)	(34,084)	(35,767)	0
Available fund balance, July 1	<u>35,767</u>	<u>34,084</u>	<u>35,767</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  
 VETERANS SUB-FUND  
 COUNTY VETERANS FUND - 245**  
 (Budgetary Basis)  
 For the Year Ended  
 June 30, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 966	\$ -	\$ -	\$ (966)
Total revenues	<u>966</u>	<u>0</u>	<u>0</u>	<u>(966)</u>
Expenditures				
Personal services	18,334	55,547	55,547	37,213
Materials and services	<u>12,345</u>	<u>23,504</u>	<u>23,504</u>	<u>11,159</u>
Total expenditures	<u>30,679</u>	<u>79,051</u>	<u>79,051</u>	<u>48,372</u>
Excess of revenues over (under) expenditures	<u>(29,713)</u>	<u>(79,051)</u>	<u>(79,051)</u>	<u>(49,338)</u>
Other financing sources (uses)				
Transfers in	87,805	86,122	87,805	-
Government services	<u>(8,313)</u>	<u>(7,071)</u>	<u>(8,754)</u>	<u>(441)</u>
Total other financing sources (uses)	<u>79,492</u>	<u>79,051</u>	<u>79,051</u>	<u>(441)</u>
Net change in fund balance	49,779	0	0	(49,779)
Available fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available fund balance, June 30	<u><u>\$ 49,779</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (49,779)</u></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, 2020

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 11,628	\$ 9,600	\$ 9,600	\$ (2,028)
Interest earned	26,238	-	-	(26,238)
Miscellaneous revenue	7,329	8,000	8,000	671
Total revenues	<u>45,195</u>	<u>17,600</u>	<u>17,600</u>	<u>(27,595)</u>
Expenditures				
Courthouse debt reserve	13,973	20,000	20,000	6,027
Courthouse bond payment	496,283	500,000	500,000	3,717
Total expenditures	<u>510,256</u>	<u>520,000</u>	<u>520,000</u>	<u>9,744</u>
Excess of revenues over (under) expenditures	<u>(465,061)</u>	<u>(502,400)</u>	<u>(502,400)</u>	<u>(37,339)</u>
Other financing sources (uses)				
Transfers in	895,514	899,231	899,231	3,717
Total other financing sources (uses)	<u>895,514</u>	<u>899,231</u>	<u>899,231</u>	<u>3,717</u>
Net change in fund balance	430,453	396,831	396,831	(33,622)
Available fund balance, July 1	<u>1,133,512</u>	<u>1,118,127</u>	<u>1,118,127</u>	<u>(15,385)</u>
Available fund balance, June 30	<u>\$ 1,563,965</u>	<u>\$ 1,514,958</u>	<u>\$ 1,514,958</u>	<u>\$ (49,007)</u>

JEFFERSON COUNTY, OREGON  
**COMBINING BALANCE SHEET**  
**DEBT SERVICE FUND**  
June 30, 2020

	<u>403</u> Courthouse Bond Reserve Fund	<u>404</u> Courthouse Bond Payment Fund	<u>Totals</u> June 30, 2020
<b>ASSETS</b>			
Cash and investments	\$ 1,543,413	\$ 15,387	\$ 1,558,800
Accounts receivable	<u>5,940</u>	<u>457</u>	<u>6,397</u>
Total assets	<u>\$ 1,549,353</u>	<u>\$ 15,844</u>	<u>\$ 1,565,197</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	<u>\$ 1,232</u>	<u>\$ -</u>	<u>\$ 1,232</u>
Total liabilities	<u>1,232</u>	<u>0</u>	<u>1,232</u>
<b>Fund balance</b>			
Restricted	<u>1,548,121</u>	<u>15,844</u>	<u>1,563,965</u>
Total fund balance	<u>1,548,121</u>	<u>15,844</u>	<u>1,563,965</u>
Total liabilities and fund balance	<u>\$ 1,549,353</u>	<u>\$ 15,844</u>	<u>\$ 1,565,197</u>

JEFFERSON COUNTY, OREGON  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**  
**DEBT SERVICE FUND**  
For the Year Ended  
June 30, 2020

	403 Courthouse Bond Reserve Fund	404 Courthouse Bond Payment Fund	Totals June 30, 2020
Revenues			
Intergovernmental revenues	\$ 11,628	\$ -	\$ 11,628
Interest earned	26,238	-	26,238
Miscellaneous revenue	-	7,329	7,329
Total revenues	<u>37,866</u>	<u>7,329</u>	<u>45,195</u>
Expenditures			
Courthouse bond reserve			
Insurance/repair costs/taxes	13,973	-	13,973
Courthouse bonded debt service			
Principal	-	175,000	175,000
Interest	-	321,283	321,283
Total expenditures	<u>13,973</u>	<u>496,283</u>	<u>510,256</u>
Excess of revenues over (under) expenditures	<u>23,893</u>	<u>(488,954)</u>	<u>(465,061)</u>
Other financing sources (uses)			
Transfers in	399,231	496,283	895,514
Total other financing sources (uses)	<u>399,231</u>	<u>496,283</u>	<u>895,514</u>
Net change in fund balance	423,124	7,329	430,453
Available fund balance, July 1	<u>1,124,997</u>	<u>8,515</u>	<u>1,133,512</u>
Available fund balance, June 30	<u>\$ 1,548,121</u>	<u>\$ 15,844</u>	<u>\$ 1,563,965</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 11,628	\$ 9,600	\$ 9,600	\$ (2,028)
Interest earned	26,238	-	-	(26,238)
Total revenues	<u>37,866</u>	<u>9,600</u>	<u>9,600</u>	<u>(28,266)</u>
Expenditures				
Insurance/repairs costs/taxes	<u>13,973</u>	<u>20,000</u>	<u>20,000</u>	<u>6,027</u>
Total expenditures	<u>13,973</u>	<u>20,000</u>	<u>20,000</u>	<u>6,027</u>
Excess of revenues over (under) expenditures	<u>23,893</u>	<u>(10,400)</u>	<u>(10,400)</u>	<u>(34,293)</u>
Other financing sources (uses)				
Transfers in	<u>399,231</u>	<u>399,231</u>	<u>399,231</u>	<u>-</u>
Total other financing sources (uses)	<u>399,231</u>	<u>399,231</u>	<u>399,231</u>	<u>0</u>
Net change in fund balance	423,124	388,831	388,831	(34,293)
Available fund balance, July 1	<u>1,124,997</u>	<u>1,110,607</u>	<u>1,110,607</u>	<u>(14,390)</u>
Available fund balance, June 30	<u><u>\$ 1,548,121</u></u>	<u><u>\$ 1,499,438</u></u>	<u><u>\$ 1,499,438</u></u>	<u><u>\$ (48,683)</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, 2020

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Miscellaneous revenue	\$ 7,329	\$ 8,000	\$ 8,000	\$ 671
Total revenues	<u>7,329</u>	<u>8,000</u>	<u>8,000</u>	<u>671</u>
Expenditures				
Courthouse bond payment	<u>496,283</u>	<u>500,000</u>	<u>500,000</u>	<u>3,717</u>
Total expenditures	<u>496,283</u>	<u>500,000</u>	<u>500,000</u>	<u>3,717</u>
Excess of revenues over (under) expenditures	<u>(488,954)</u>	<u>(492,000)</u>	<u>(492,000)</u>	<u>(3,046)</u>
Other financing sources (uses)				
Transfers in	<u>496,283</u>	<u>500,000</u>	<u>500,000</u>	<u>3,717</u>
Total other financing sources (uses)	<u>496,283</u>	<u>500,000</u>	<u>500,000</u>	<u>3,717</u>
Net change in fund balance	7,329	8,000	8,000	671
Available fund balance, July 1	<u>8,515</u>	<u>7,520</u>	<u>7,520</u>	<u>(995)</u>
Available fund balance, June 30	<u>\$ 15,844</u>	<u>\$ 15,520</u>	<u>\$ 15,520</u>	<u>\$ (324)</u>



ENTERPRISE NONMAJOR FUNDS

SUB-FUND #

	Community Development Fund
	Solid Waste Fund
267	Code Enforcement Fund
508	RV Park Fund

JEFFERSON COUNTY, OREGON  
**COMBINING SCHEDULE OF NET POSITION**  
**ENTERPRISE NONMAJOR FUNDS**  
June 30, 2020

	Community Development Fund	Solid Waste Fund	267 Code Enforcement Fund	508 RV Park Fund	Totals June 30, 2020
<b>ASSETS</b>					
Current assets					
Cash and investments	\$ 1,507,633	\$ 947,218	\$ 96,941	\$ 246,903	\$ 2,798,695
Accounts receivable	1,213	47,373	8,835	-	57,421
Total current assets	<u>1,508,846</u>	<u>994,591</u>	<u>105,776</u>	<u>246,903</u>	<u>2,856,116</u>
Noncurrent assets					
Capital assets					
Buildings	-	438,938	-	141,365	580,303
Land improvements	-	13,751	-	16,125	29,876
Equip and improvements	5,740	77,951	-	0	83,691
Accum depreciation	(3,690)	(294,085)	-	(109,913)	(407,688)
Total capital assets (net of accum depreciation)	<u>2,050</u>	<u>236,555</u>	<u>0</u>	<u>47,577</u>	<u>286,182</u>
Notes receivable	-	200,000	-	-	200,000
Due to other funds	-	45,773	-	-	45,773
Total assets	<u>1,510,896</u>	<u>1,476,919</u>	<u>105,776</u>	<u>294,480</u>	<u>3,388,071</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension/OPEB related	<u>153,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,954</u>
<b>LIABILITIES</b>					
Accounts payable and other current liabilities					
	18,663	307	694	15,746	35,410
Noncurrent liabilities					
Landfill post-closure costs	-	4,667,683	-	-	4,667,683
Net pension liability	518,969	-	-	-	518,969
Net OPEB liability	13,256	-	-	-	13,256
Total liabilities	<u>550,888</u>	<u>4,667,990</u>	<u>694</u>	<u>15,746</u>	<u>5,235,318</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension/OPEB related	<u>93,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,227</u>
<b>NET POSITION</b>					
Net investment in capital assets	2,050	236,555	-	47,577	286,182
Unrestricted	<u>1,018,685</u>	<u>(3,427,626)</u>	<u>105,082</u>	<u>231,157</u>	<u>(2,072,702)</u>
Total net position	<u>\$ 1,020,735</u>	<u>\$ (3,191,071)</u>	<u>\$ 105,082</u>	<u>\$ 278,734</u>	<u>\$ (1,786,520)</u>



JEFFERSON COUNTY, OREGON  
**COMBINING SCHEDULE OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION  
ENTERPRISE NONMAJOR FUNDS**  
For the Year Ended  
June 30, 2020

	Community Development Fund	Solid Waste Fund	267 Code Enforcement Fund	508 RV Park Fund	Totals June 30, 2020
Operating revenues					
Licenses and permits	\$ -	\$ -	\$ 34,423	\$ -	\$ 34,423
Charges for services	1,134,840	154,362	-	144,501	1,433,703
Total operating revenues	1,134,840	154,362	34,423	144,501	1,468,126
Operating expenses					
Personal services	764,865	-	71,320	-	836,185
Materials and services	251,290	67,005	5,569	72,673	396,537
Depreciation	820	11,107	-	4,111	16,038
Total operating expenses	1,016,975	78,112	76,889	76,784	1,248,760
Operating income (loss)	117,865	76,250	(42,466)	67,717	219,366
Non-operating revenues (expenses)					
Investment earnings	31,469	21,152	1,454	4,328	58,403
Chg in post-closure costs	-	181,858	-	-	181,858
Other revenue	10,712	50,251	39,249	-	100,212
Total non-operating revenue (expenses)	42,181	253,261	40,703	4,328	340,473
Income before transfers	160,046	329,511	(1,763)	72,045	559,839
Transfers					
Transfers in	149,000	-	52,000	-	201,000
Transfers out	(94,430)	-	(20,838)	-	(115,268)
Government services	(84,243)	-	(4,272)	(4,353)	(92,868)
Total transfers	(29,673)	0	26,890	(4,353)	(7,136)
Net change in net position	130,373	329,511	25,127	67,692	552,703
Net position, July 1	890,362	(3,520,582)	79,955	211,042	(2,339,223)
Net position, June 30	\$ 1,020,735	\$ (3,191,071)	\$ 105,082	\$ 278,734	\$ (1,786,520)

JEFFERSON COUNTY, OREGON  
**COMBINING SCHEDULE OF CASH FLOWS**  
**ENTERPRISE NONMAJOR FUNDS**  
For the Year Ended  
June 30, 2020

	Community Development Fund	Solid Waste Fund	267 Code Enforcement Fund	508 RV Park Fund	Totals June 30, 2020
Cash flows from operating activities					
Receipts from customers	\$ 1,136,733	\$ 160,642	\$ 31,280	\$ 149,302	\$ 1,477,957
Payments to employees	(683,754)	-	(71,320)	-	(755,074)
Payments to suppliers	(260,897)	(70,832)	(4,875)	(62,845)	(399,449)
Net cash provided (used) by operating activities	<u>192,082</u>	<u>89,810</u>	<u>(44,915)</u>	<u>86,457</u>	<u>323,434</u>
Cash flows from non-capital financing activities					
Interfund loan activity	-	20,665	-	-	20,665
Interfund activity	(29,673)	-	26,890	-	(2,783)
Net cash provided (used) by non-capital financing activities	<u>(29,673)</u>	<u>20,665</u>	<u>26,890</u>	<u>0</u>	<u>17,882</u>
Cash flows from investing activities					
Interest earned and other	42,181	71,403	40,703	4,328	158,615
Net cash provided by investing activities	<u>42,181</u>	<u>71,403</u>	<u>40,703</u>	<u>4,328</u>	<u>158,615</u>
Net increase (decrease) in cash and cash equivalents	204,590	181,878	22,678	86,432	495,578
Cash and cash equivalents, beginning	<u>1,303,043</u>	<u>765,340</u>	<u>74,263</u>	<u>160,471</u>	<u>2,303,117</u>
Cash and cash equivalents, ending	<u>\$ 1,507,633</u>	<u>\$ 947,218</u>	<u>\$ 96,941</u>	<u>\$ 246,903</u>	<u>\$ 2,798,695</u>
Reconciliation of operating income (loss) to net cash provided by operating activities					
Operating income (loss)	\$ 117,865	\$ 76,250	\$ (42,466)	\$ 67,717	\$ 219,366
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	820	11,107	-	4,111	16,038
Change in accounts receivable	1,893	6,280	(3,143)	4,801	9,831
Change in accounts payable	(9,607)	(3,827)	694	9,828	(2,912)
Change in net pension liability	35,233	-	-	-	35,233
Change in deferred outflow	48,043	-	-	-	48,043
Change in deferred inflow	(2,165)	-	-	-	(2,165)
Total adjustments	<u>74,217</u>	<u>13,560</u>	<u>(2,449)</u>	<u>18,740</u>	<u>104,068</u>
Net cash provided by operating activities	<u>\$ 192,082</u>	<u>\$ 89,810</u>	<u>\$ (44,915)</u>	<u>\$ 86,457</u>	<u>\$ 323,434</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 266,750	\$ 170,000	\$ 170,000	\$ (96,750)
Charges for services	873,989	509,600	509,600	(364,389)
Interest earned	31,468	17,400	17,400	(14,068)
Miscellaneous revenue	4,815	15,300	15,300	10,485
Total revenues	<u>1,177,022</u>	<u>712,300</u>	<u>712,300</u>	<u>(464,722)</u>
Expenditures				
CDD planning	87,001	236,467	199,771	112,770
CDD onsite and engineering	138,156	151,974	158,296	20,140
CDD building	709,889	844,417	751,064	41,175
Operating contingency	-	3,576	3,001	3,001
Total expenditures	<u>935,046</u>	<u>1,236,434</u>	<u>1,112,132</u>	<u>177,086</u>
Excess of revenues over (under) expenditures	<u>241,976</u>	<u>(524,134)</u>	<u>(399,832)</u>	<u>(641,808)</u>
Other financing sources (uses)				
Transfers in	149,000	149,000	149,000	-
Transfers out	(94,430)	(42,430)	(94,430)	-
Government Services	(84,243)	(103,019)	(103,398)	(19,155)
Total other financing sources (uses)	<u>(29,673)</u>	<u>3,551</u>	<u>(48,828)</u>	<u>(19,155)</u>
Net change in fund balance	212,303	(520,583)	(448,660)	(660,963)
Available fund balance, July 1	<u>1,277,880</u>	<u>948,939</u>	<u>1,277,880</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 1,490,183</u>	<u>\$ 428,356</u>	<u>\$ 829,220</u>	<u>\$ (660,963)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

PERS related liabilities and deferrals	(459,495)
OPEB related liabilities and deferrals	(12,003)
Capital assets - net	<u>2,050</u>
GAAP Ending net position	<u>\$ 1,020,735</u>

JEFFERSON COUNTY, OREGON  
**COMBINING STATEMENT OF NET POSITION**  
**COMMUNITY DEVELOPMENT SUB-FUNDS**  
June 30, 2020

	503 CDD Planning Fund	504 CDD Onsite & Engineering Fund	505 CDD Building Fund	Totals June 30, 2020
<b>ASSETS</b>				
Current assets				
Cash and investments	\$ 174,504	\$ 164,437	\$ 1,168,692	\$ 1,507,633
Accounts receivable	20	825	368	1,213
Total current assets	<u>174,524</u>	<u>165,262</u>	<u>1,169,060</u>	<u>1,508,846</u>
Noncurrent assets				
Capital assets				
Equipment and improvements	-	-	5,740	5,740
Accumulated depreciation	-	-	(3,690)	(3,690)
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>0</u>	<u>2,050</u>	<u>2,050</u>
Total assets	<u>174,524</u>	<u>165,262</u>	<u>1,171,110</u>	<u>1,510,896</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions/OPEB	-	-	153,954	153,954
Total deferred outflows of resources	<u>0</u>	<u>0</u>	<u>153,954</u>	<u>153,954</u>
LIABILITIES				
Accounts payable and other current liabilities	558	7,551	10,554	18,663
Net pension liability	-	-	518,969	518,969
Net OPEB liability	-	-	13,256	13,256
Total liabilities	<u>558</u>	<u>7,551</u>	<u>542,779</u>	<u>550,888</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions/OPEB	-	-	93,227	93,227
Total deferred inflows of resources	<u>0</u>	<u>0</u>	<u>93,227</u>	<u>93,227</u>
NET POSITION				
Net investment in capital assets	-	-	2,050	2,050
Unrestricted	<u>173,966</u>	<u>157,711</u>	<u>687,008</u>	<u>1,018,685</u>
Total net position	<u>\$ 173,966</u>	<u>\$ 157,711</u>	<u>\$ 689,058</u>	<u>\$ 1,020,735</u>

JEFFERSON COUNTY, OREGON  
**COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION**  
**COMMUNITY DEVELOPMENT SUB-FUNDS**  
For the Year Ended  
June 30, 2020

	503 CDD Planning Fund	504 CDD Onsite & Engineering Fund	505 CDD Building Fund	Totals June 30, 2020
Operating revenues				
Charges for services	\$ 71,697	\$ 195,053	\$ 868,090	\$ 1,134,840
Total operating revenues	<u>71,697</u>	<u>195,053</u>	<u>868,090</u>	<u>1,134,840</u>
Operating expenses				
Personal services	49,253	51,363	664,249	764,865
Materials and services	37,747	86,792	126,751	251,290
Depreciation	-	-	820	820
Total operating expenses	<u>87,000</u>	<u>138,155</u>	<u>791,820</u>	<u>1,016,975</u>
Operating income (loss)	<u>(15,303)</u>	<u>56,898</u>	<u>76,270</u>	<u>117,865</u>
Non-operating revenues (expenses)				
Investment earnings	2,521	2,957	25,991	31,469
Other	383	-	10,329	10,712
Total non-operating revenue (expenses)	<u>2,904</u>	<u>2,957</u>	<u>36,320</u>	<u>42,181</u>
Income before contributions and transfers	<u>(12,399)</u>	<u>59,855</u>	<u>112,590</u>	<u>160,046</u>
Contributions and transfers				
Transfers in	131,000	18,000	-	149,000
Transfers out	(14,500)	(7,500)	(72,430)	(94,430)
Government services	(9,773)	(11,672)	(62,798)	(84,243)
Total contributions and transfers	<u>106,727</u>	<u>(1,172)</u>	<u>(135,228)</u>	<u>(29,673)</u>
Net change in net position	94,328	58,683	(22,638)	130,373
Net position, July 1	<u>79,638</u>	<u>99,028</u>	<u>711,696</u>	<u>890,362</u>
Net position, June 30	<u>\$ 173,966</u>	<u>\$ 157,711</u>	<u>\$ 689,058</u>	<u>\$ 1,020,735</u>

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

For the Year Ended  
June 30, 2020

	503 CDD Planning Fund	504 CDD Onsite & Engineering Fund	505 CDD Building Fund	Totals June 30, 2020
Cash flows from operating activities				
Receipts from customers	\$ 71,819	\$ 195,443	\$ 869,471	\$ 1,136,733
Payments to employees	(49,253)	(51,363)	(583,138)	(683,754)
Payments to suppliers	(44,861)	(86,390)	(129,646)	(260,897)
Net cash provided by operating activities	<u>(22,295)</u>	<u>57,690</u>	<u>156,687</u>	<u>192,082</u>
Cash flows from non-capital financing activities				
Interfund activity	<u>106,727</u>	<u>(1,172)</u>	<u>(135,228)</u>	<u>(29,673)</u>
Net cash provided (used) by non-capital financing activities	<u>106,727</u>	<u>(1,172)</u>	<u>(135,228)</u>	<u>(29,673)</u>
Cash flows from investing activities				
Interest earned and other	<u>2,904</u>	<u>2,957</u>	<u>36,320</u>	<u>42,181</u>
Net cash provided by investing activities	<u>2,904</u>	<u>2,957</u>	<u>36,320</u>	<u>42,181</u>
Net increase in cash and cash equivalents	87,336	59,475	57,779	204,590
Cash and cash equivalents, beginning	<u>87,168</u>	<u>104,962</u>	<u>1,110,913</u>	<u>1,303,043</u>
Cash and cash equivalents, ending	<u>\$ 174,504</u>	<u>\$ 164,437</u>	<u>\$ 1,168,692</u>	<u>\$ 1,507,633</u>
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ (15,303)	\$ 56,898	\$ 76,270	\$ 117,865
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	820	820
Change in accounts receivable	122	390	1,381	1,893
Change in accounts payable	(7,114)	402	(2,895)	(9,607)
Change in net pension liability	-	-	35,233	35,233
Change in deferred outflows	-	-	48,043	48,043
Change in deferred inflows	-	-	(2,165)	(2,165)
Total adjustments	<u>(6,992)</u>	<u>792</u>	<u>80,417</u>	<u>74,217</u>
Net cash provided by operating activities	<u>\$ (22,295)</u>	<u>\$ 57,690</u>	<u>\$ 156,687</u>	<u>\$ 192,082</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 71,697	\$ 70,000	\$ 70,000	\$ (1,697)
Interest earned	2,521	800	800	(1,721)
Miscellaneous revenue	383	-	-	(383)
Total revenues	<u>74,601</u>	<u>70,800</u>	<u>70,800</u>	<u>(3,801)</u>
Expenditures				
Personal services	49,253	213,137	152,171	102,918
Materials and services	37,747	23,330	47,600	9,853
Total expenditures	<u>87,000</u>	<u>236,467</u>	<u>199,771</u>	<u>112,771</u>
Excess of revenues over (under) expenditures	<u>(12,399)</u>	<u>(165,667)</u>	<u>(128,971)</u>	<u>(116,572)</u>
Other financing sources (uses)				
Transfers in	131,000	131,000	131,000	-
Transfers out	(14,500)	-	(14,500)	-
Government services	(9,773)	(21,040)	(21,040)	(11,267)
Total other financing sources (uses)	<u>106,727</u>	<u>109,960</u>	<u>95,460</u>	<u>(11,267)</u>
Net change in fund balance	94,328	(55,707)	(33,511)	(127,839)
Available fund balance, July 1	<u>79,638</u>	<u>75,757</u>	<u>79,639</u>	<u>1</u>
Available fund balance, June 30	<u>\$ 173,966</u>	<u>\$ 20,050</u>	<u>\$ 46,128</u>	<u>\$ (127,838)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 195,053	\$ 100,000	\$ 100,000	\$ (95,053)
Interest earned	2,957	600	600	(2,357)
Total revenues	<u>198,010</u>	<u>100,600</u>	<u>100,600</u>	<u>(97,410)</u>
Expenditures				
Personal services	51,363	81,374	67,696	16,333
Materials and services	86,792	70,600	90,600	3,808
Operating contingency	-	3,576	3,001	3,001
Total expenditures	<u>138,155</u>	<u>155,550</u>	<u>161,297</u>	<u>23,142</u>
Excess of revenues over (under) expenditures	<u>59,855</u>	<u>(54,950)</u>	<u>(60,697)</u>	<u>(120,552)</u>
Other financing sources (uses)				
Transfers in	18,000	18,000	18,000	-
Transfers out	(7,500)	-	(7,500)	-
Government services	(11,672)	(10,363)	(10,742)	930
Total other financing sources (uses)	<u>(1,172)</u>	<u>7,637</u>	<u>(242)</u>	<u>930</u>
Net change in fund balance	58,683	(47,313)	(60,939)	(119,622)
Available fund balance, July 1	<u>99,028</u>	<u>47,313</u>	<u>99,028</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 157,711</u>	<u>\$ 0</u>	<u>\$ 38,089</u>	<u>\$ (119,622)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 868,090	\$ 508,400	\$ 508,400	\$ (359,690)
Interest earned	25,991	16,000	16,000	(9,991)
Miscellaneous revenue	10,329	16,500	16,500	6,171
Total revenues	<u>904,410</u>	<u>540,900</u>	<u>540,900</u>	<u>(363,510)</u>
Expenditures				
Personal services	583,138	713,017	594,164	11,026
Materials and services	126,751	131,400	156,900	30,149
Operating contingency	-	393,306	415,000	415,000
Total expenditures	<u>709,889</u>	<u>1,237,723</u>	<u>1,166,064</u>	<u>456,175</u>
Excess of revenues over (under) expenditures	<u>194,521</u>	<u>(696,823)</u>	<u>(625,164)</u>	<u>(819,685)</u>
Other financing sources (uses)				
Transfers out	(72,430)	(42,430)	(72,430)	-
Government services	(62,798)	(71,616)	(71,616)	(8,818)
Total other financing sources (uses)	<u>(135,228)</u>	<u>(114,046)</u>	<u>(144,046)</u>	<u>(8,818)</u>
Net change in fund balance	59,293	(810,869)	(769,210)	(828,503)
Available fund balance, July 1	<u>1,099,213</u>	<u>825,869</u>	<u>1,099,213</u>	<u>-</u>
Available fund balance, June 30	1,158,506	<u>\$ 15,000</u>	<u>\$ 330,003</u>	<u>\$ (828,503)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

PERS related liabilities and deferrals	(460,218)
OPEB related liabilities and deferrals	(11,280)
Capital assets - net	<u>2,050</u>
GAAP Ending net position	<u>\$ 689,058</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 354,362	\$ 93,397	\$ 93,397	\$ (260,965)
Interest earned	21,152	9,500	9,500	(11,652)
Miscellaneous revenue	70,916	56,714	56,714	(14,202)
Total revenues	<u>446,430</u>	<u>159,611</u>	<u>159,611</u>	<u>(286,819)</u>
Expenditures				
Landfill closure	239,601	561,003	561,003	321,402
Transfer station	22,674	87,750	87,750	65,076
Total expenditures	<u>262,275</u>	<u>648,753</u>	<u>648,753</u>	<u>386,478</u>
Excess of revenues over (under) expenditures	<u>184,155</u>	<u>(489,142)</u>	<u>(489,142)</u>	<u>(673,297)</u>
Other financing sources (uses)				
Government services	(4,730)	(9,802)	(9,802)	(5,072)
Total other financing sources (uses)	<u>(4,730)</u>	<u>(9,802)</u>	<u>(9,802)</u>	<u>(5,072)</u>
Net change in fund balance	179,425	(498,944)	(498,944)	(678,369)
Available fund balance, July 1	<u>814,859</u>	<u>945,958</u>	<u>945,958</u>	<u>131,099</u>
Available fund balance, June 30	994,284	<u>\$ 447,014</u>	<u>\$ 447,014</u>	<u>\$ (547,270)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Due from other funds	<u>45,773</u>
Fund basis fund balance	1,040,057
Capital assets - net	236,555
Landfill post closure cost	(4,667,683)
Notes receivable	<u>200,000</u>
GAAP Ending net position	<u><u>\$(3,191,071)</u></u>

JEFFERSON COUNTY, OREGON  
**COMBINING STATEMENT OF NET POSITION**  
**SOLID WASTE FUND**  
June 30, 2020

	<u>325 Landfill Closure Fund</u>	<u>509 Transfer Station Fund</u>	<u>Totals June 30, 2020</u>
<b>ASSETS</b>			
Current assets			
Cash and investments	\$ 378,282	\$ 568,936	\$ 947,218
Accounts receivable	<u>35,073</u>	<u>12,300</u>	<u>47,373</u>
Total current assets	<u>413,355</u>	<u>581,236</u>	<u>994,591</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	<u>-</u>	<u>(294,085)</u>	<u>(294,085)</u>
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>236,555</u>	<u>236,555</u>
Notes receivable	200,000	-	200,000
Due from other funds	<u>-</u>	<u>45,773</u>	<u>45,773</u>
Total assets	<u>613,355</u>	<u>863,564</u>	<u>1,476,919</u>
<b>LIABILITIES</b>			
Accounts payable and other current liabilities	292	15	307
Noncurrent liabilities			
Landfill post-closure costs	<u>-</u>	<u>4,667,683</u>	<u>4,667,683</u>
Total liabilities	<u>292</u>	<u>4,667,698</u>	<u>4,667,990</u>
<b>NET POSITION</b>			
Net investment in capital assets	-	236,555	236,555
Unrestricted	<u>613,063</u>	<u>(4,040,689)</u>	<u>(3,427,626)</u>
Total net position	<u>\$ 613,063</u>	<u>\$ (3,804,134)</u>	<u>\$ (3,191,071)</u>

JEFFERSON COUNTY, OREGON  
**COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION**  
**SOLID WASTE FUND**  
For the Year Ended  
June 30, 2020

	325 Landfill Closure Fund	509 Transfer Station Fund	Totals June 30, 2020
Operating revenues			
Charges for services	\$ 131,488	\$ 22,874	\$ 154,362
Total operating revenues	<u>131,488</u>	<u>22,874</u>	<u>154,362</u>
Operating expenses			
Materials and services	41,973	25,032	67,005
Depreciation	-	11,107	11,107
Total operating expenses	<u>41,973</u>	<u>36,139</u>	<u>78,112</u>
Operating income (loss)	<u>89,515</u>	<u>(13,265)</u>	<u>76,250</u>
Non-operating revenues (expenses)			
Investment earnings	9,627	11,525	21,152
Change in post-closure costs	-	181,858	181,858
Other revenue	-	50,251	50,251
Total non-operating revenue (expenses)	<u>9,627</u>	<u>243,634</u>	<u>253,261</u>
Income before contributions and transfers and net change in net position	99,142	230,369	329,511
Net position, July 1	<u>513,921</u>	<u>(4,034,503)</u>	<u>(3,520,582)</u>
Net position, June 30	<u>\$ 613,063</u>	<u>\$ (3,804,134)</u>	<u>\$ (3,191,071)</u>

JEFFERSON COUNTY, OREGON  
**COMBINING STATEMENT OF CASH FLOWS**  
**SOLID WASTE FUND**  
For the Year Ended  
June 30, 2020

	<u>325 Landfill Closure Fund</u>	<u>509 Transfer Station Fund</u>	<u>Totals June 30, 2020</u>
Cash flows from operating activities			
Receipts from customers	\$ 128,328	\$ 32,314	\$ 160,642
Payments to suppliers	(45,815)	(25,017)	(70,832)
Net cash provided (used) by operating activities	<u>82,513</u>	<u>7,297</u>	<u>89,810</u>
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	<u>0</u>	<u>20,665</u>	<u>20,665</u>
Cash flows from investing activities			
Interest earned and other	9,627	61,776	71,403
Net cash provided by investing activities	<u>9,627</u>	<u>61,776</u>	<u>71,403</u>
Net increase (decrease) in cash and cash equivalents	92,140	89,738	181,878
Cash and cash equivalents, beginning	<u>286,142</u>	<u>479,198</u>	<u>765,340</u>
Cash and cash equivalents, ending	<u>\$ 378,282</u>	<u>\$ 568,936</u>	<u>\$ 947,218</u>
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ 89,515	\$ (13,265)	\$ 76,250
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	11,107	11,107
Change in accounts receivable	(3,160)	9,440	6,280
Change in accounts payable	(3,842)	15	(3,827)
Total adjustments	<u>(7,002)</u>	<u>20,562</u>	<u>13,560</u>
Net cash provided by operating activities	<u>\$ 82,513</u>	<u>\$ 7,297</u>	<u>\$ 89,810</u>

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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 331,488	\$ 83,000	\$ 83,000	\$ (248,488)
Interest earned	9,627	6,000	6,000	(3,627)
Total revenues	341,115	89,000	89,000	(252,115)
Expenditures				
Personal services	241,973	562,805	562,805	320,832
Materials and services	241,973	562,805	562,805	320,832
Total expenditures	241,973	562,805	562,805	320,832
Excess of revenues over (under) expenditures and net change in fund balance	99,142	(473,805)	(473,805)	(572,947)
Available fund balance, July 1	313,921	478,805	478,805	164,884
Available fund balance, June 30	413,063	\$ 5,000	\$ 5,000	\$ (408,063)

**Reconciliation of budgetary fund balance to GAAP net position**

Notes receivable	200,000
GAAP Ending net position	\$ 613,063



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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 22,874	\$ 10,396	\$ 10,396	\$ (12,478)
Interest earned	11,525	3,500	3,500	(8,025)
Miscellaneous revenue	70,916	56,714	56,714	(14,202)
Total revenues	<u>105,315</u>	<u>70,610</u>	<u>70,610</u>	<u>(34,705)</u>
Expenditures				
Personal services	-	5,000	5,000	5,000
Materials and services	25,032	85,750	85,750	60,718
Operating contingency	-	447,014	447,014	447,014
Total expenditures	<u>25,032</u>	<u>537,764</u>	<u>537,764</u>	<u>512,732</u>
Excess of revenues over (under) expenditures and net change in fund balance	80,283	(467,154)	(467,154)	(547,437)
Available fund balance, July 1	<u>500,938</u>	<u>467,154</u>	<u>467,154</u>	<u>(33,784)</u>
Available fund balance, June 30	581,221	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (581,221)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Due from other funds	45,773
Capital assets - net	236,555
Landfill post closure cost	<u>(4,667,683)</u>
GAAP Ending net position	<u><u>\$(3,804,134)</u></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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 34,423	\$ 35,750	\$ 35,750	\$ 1,327
Interest earned	1,454	1,000	1,000	(454)
Miscellaneous revenue	39,249	20,000	20,000	(19,249)
Total revenues	<u>75,126</u>	<u>56,750</u>	<u>56,750</u>	<u>(18,376)</u>
Expenditures				
Personal services	71,320	48,201	112,011	40,691
Materials and services	5,569	29,849	44,549	38,980
Total expenditures	<u>76,889</u>	<u>78,050</u>	<u>156,560</u>	<u>79,671</u>
Excess of revenues over (under) expenditures	<u>(1,763)</u>	<u>(21,300)</u>	<u>(99,810)</u>	<u>(98,047)</u>
Other financing sources (uses)				
Transfers in	52,000	-	52,000	-
Transfers out	(20,838)	(30,000)	(20,837)	1
Government services	(4,272)	(10,700)	(11,313)	(7,041)
Total other financing sources (uses)	<u>26,890</u>	<u>(40,700)</u>	<u>19,850</u>	<u>(7,040)</u>
Net change in fund balance	25,127	(62,000)	(79,960)	(105,087)
Available fund balance, July 1	<u>79,955</u>	<u>62,000</u>	<u>79,960</u>	<u>5</u>
Available fund balance, June 30	<u>\$ 105,082</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (105,082)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 144,500	\$ 35,500	\$ 35,500	\$ (109,000)
Interest earned	4,329	-	-	(4,329)
Miscellaneous revenue	-	150	150	150
Total revenues	<u>148,829</u>	<u>35,650</u>	<u>35,650</u>	<u>(113,179)</u>
Expenditures				
Materials and services	72,673	122,081	122,081	49,408
Capital outlay	-	25,000	25,000	25,000
Total expenditures	<u>72,673</u>	<u>147,081</u>	<u>147,081</u>	<u>74,408</u>
Excess of revenues over (under) expenditures	<u>76,156</u>	<u>(111,431)</u>	<u>(111,431)</u>	<u>(187,587)</u>
Other financing sources (uses)				
Government services	<u>(4,353)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(647)</u>
Total other financing sources (uses)	<u>(4,353)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(647)</u>
Net changes in fund balance	71,803	(116,431)	(116,431)	(188,234)
Available fund balance, July 1	<u>159,354</u>	<u>116,431</u>	<u>116,431</u>	<u>(42,923)</u>
Available fund balance, June 30	231,157	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (231,157)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Capital assets - net	<u>47,577</u>
GAAP Ending net position	<u>\$ 278,734</u>

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INTERNAL SERVICE FUNDS

FUND #

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

JEFFERSON COUNTY, OREGON  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
June 30, 2020

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2020
<b>ASSETS</b>				
Current assets				
Cash and investments	\$ 1,506,931	\$ 152,795	\$ 404,228	\$ 2,063,954
Accounts receivable	-	-	6,846	6,846
Inventories	-	-	22,133	22,133
Total current assets	<u>1,506,931</u>	<u>152,795</u>	<u>433,207</u>	<u>2,092,933</u>
Noncurrent assets				
Capital assets				
Equipment and improvements	-	236,547	1,964,313	2,200,860
Accumulated depreciation	-	(197,463)	(1,202,520)	(1,399,983)
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>39,084</u>	<u>761,793</u>	<u>800,877</u>
Total assets	<u>1,506,931</u>	<u>191,879</u>	<u>1,195,000</u>	<u>2,893,810</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	-	2,038	4,391	6,429
Total liabilities	<u>0</u>	<u>2,038</u>	<u>4,391</u>	<u>6,429</u>
<b>NET POSITION</b>				
Net investment in capital assets	-	39,084	761,793	800,877
Unrestricted	<u>1,506,931</u>	<u>150,757</u>	<u>428,816</u>	<u>2,086,504</u>
Total net position	<u>\$ 1,506,931</u>	<u>\$ 189,841</u>	<u>\$ 1,190,609</u>	<u>\$ 2,887,381</u>

JEFFERSON COUNTY, OREGON  
**COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
For the Year Ended  
June 30, 2020

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2020
Operating revenues				
Charges for services	\$ 178,633	\$ 210,735	\$ 578,047	\$ 967,415
Total operating revenues	<u>178,633</u>	<u>210,735</u>	<u>578,047</u>	<u>967,415</u>
Operating expenses				
Workers comp and unemployment	190,567	-	-	190,567
PERS UAL lump sum payment	1,250,000	-	-	1,250,000
Personal services	-	6,282	-	6,282
Materials and services	-	493,310	462,719	956,029
Depreciation	-	34,626	7,786	42,412
Total operating expenses	<u>1,440,567</u>	<u>534,218</u>	<u>470,505</u>	<u>2,445,290</u>
Operating income (loss)	<u>(1,261,934)</u>	<u>(323,483)</u>	<u>107,542</u>	<u>(1,477,875)</u>
Non-operating revenues (expenses)				
Investment earnings	30,472	1,226	7,188	38,886
Other revenue	-	-	19,576	19,576
PERS adjustment for side account	912,365	-	-	912,365
Total non-operating revenue (expenses)	<u>942,837</u>	<u>1,226</u>	<u>26,764</u>	<u>970,827</u>
Income before contributions and transfers	<u>(319,097)</u>	<u>(322,257)</u>	<u>134,306</u>	<u>(507,048)</u>
Contributions and transfers				
Transfers in	36,720	300,484	-	337,204
Transfers out	-	-	(5,000)	(5,000)
Total contributions and transfers	<u>36,720</u>	<u>300,484</u>	<u>(5,000)</u>	<u>332,204</u>
Net change in net position	<u>(282,377)</u>	<u>(21,773)</u>	<u>129,306</u>	<u>(174,844)</u>
Net position, July 1	<u>1,789,308</u>	<u>211,614</u>	<u>1,061,303</u>	<u>3,062,225</u>
Net position, June 30	<u>\$ 1,506,931</u>	<u>\$ 189,841</u>	<u>\$ 1,190,609</u>	<u>\$ 2,887,381</u>

JEFFERSON COUNTY, OREGON  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the Year Ended  
June 30, 2020

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2020
Cash flows from operating activities				
Receipts from interfund services provided	\$ 178,633	\$ 215,545	\$ 585,912	\$ 980,090
Payments to employees	-	(6,282)	-	(6,282)
Payments to suppliers	(1,440,567)	(505,840)	(478,557)	(2,424,964)
Net cash provided (used) by operating activities	(1,261,934)	(296,577)	107,355	(1,451,156)
Cash flows from non-capital financing activities				
Transfers from other funds	36,720	300,484	-	337,204
Net cash provided (used) by non-capital financing activities	36,720	300,484	(5,000)	332,204
Cash flows from capital and related financing activities				
Purchase of capital assets	-	-	(139,362)	(139,362)
Net cash used by capital and related financing activities	0	0	(139,362)	(139,362)
Cash flows from investing activities				
Interest earned and other	30,472	1,226	26,764	58,462
PERS adjustment for side account	912,365	-	-	912,365
Net cash provided by investing activities	942,837	1,226	26,764	970,827
Net increase (decrease) in cash and cash equivalents	(282,377)	5,133	(10,243)	(287,487)
Cash and cash equivalents, beginning	1,789,308	147,662	414,471	2,351,441
Cash and cash equivalents, ending	\$ 1,506,931	\$ 152,795	\$ 404,228	\$ 2,063,954

(Continued on next page)



JEFFERSON COUNTY, OREGON  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the Year Ended  
June 30, 2020

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2020
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ (1,261,934)	\$ (323,483)	\$ 107,542	\$ (1,477,875)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	34,626	7,786	42,412
Change in accounts receivable	-	4,810	7,865	12,675
Change in inventory	-	-	6,852	6,852
Change in accounts payable	-	(12,530)	(22,690)	(35,220)
Total adjustments	0	26,906	(187)	26,719
Net cash provided by operating activities	\$ (1,261,934)	\$ (296,577)	\$ 107,355	\$ (1,451,156)

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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 178,633	\$ 153,400	\$ 153,400	\$ (25,233)
Interest earned	30,471	15,000	15,000	(15,471)
Miscellaneous revenue	912,365	750,000	750,000	(162,365)
Total revenues	<u>1,121,469</u>	<u>918,400</u>	<u>918,400</u>	<u>(203,069)</u>
Expenditures				
Unemployment	19,686	73,000	73,000	53,314
Workers compensation	170,880	177,800	177,800	6,920
PERS and payroll related benefits	1,250,000	1,250,000	1,250,000	-
Operating contingency	-	50,000	50,000	50,000
Total expenditures	<u>1,440,566</u>	<u>1,550,800</u>	<u>1,550,800</u>	<u>110,234</u>
Excess of revenues over (under) expenditures	<u>(319,097)</u>	<u>(632,400)</u>	<u>(632,400)</u>	<u>(313,303)</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	(282,377)	(595,680)	(595,680)	(313,303)
Available fund balance, July 1	<u>1,789,308</u>	<u>1,632,018</u>	<u>1,632,018</u>	<u>(157,290)</u>
Available fund balance, June 30	<u>\$ 1,506,931</u>	<u>\$ 1,036,338</u>	<u>\$ 1,036,338</u>	<u>\$ (470,593)</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 210,735	\$ 209,040	\$ 209,040	\$ (1,695)
Interest earned	1,226	800	800	(426)
Total revenues	<u>211,961</u>	<u>209,840</u>	<u>209,840</u>	<u>(2,121)</u>
Expenditures				
Personal services	6,282	5,444	6,344	62
Materials and services	493,310	321,410	569,385	76,075
Capital outlay	-	15,000	15,000	15,000
Operating contingency	-	15,000	10,000	10,000
Total expenditures	<u>499,592</u>	<u>356,854</u>	<u>600,729</u>	<u>101,137</u>
Excess of revenues over (under) expenditures	<u>(287,631)</u>	<u>(147,014)</u>	<u>(390,889)</u>	<u>(103,258)</u>
Other financing sources (uses)				
Transfers in	<u>300,484</u>	<u>56,609</u>	<u>300,484</u>	<u>-</u>
Total other financing sources (uses)	<u>300,484</u>	<u>56,609</u>	<u>300,484</u>	<u>0</u>
Net change in fund balance	12,853	(90,405)	(90,405)	(103,258)
Available fund balance, July 1	<u>137,904</u>	<u>92,645</u>	<u>92,645</u>	<u>(45,259)</u>
Available fund balance, June 30	150,757	<u>\$ 2,240</u>	<u>\$ 2,240</u>	<u>\$ (148,517)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Capital assets - net	<u>39,084</u>
GAAP Ending net position	<u>\$ 189,841</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, 2020

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 578,047	\$ 560,000	\$ 560,000	\$ (18,047)
Interest earned	7,188	5,000	5,000	(2,188)
Miscellaneous revenue	19,576	7,500	7,500	(12,076)
Total revenues	<u>604,811</u>	<u>572,500</u>	<u>572,500</u>	<u>(32,311)</u>
Expenditures				
Materials and services	471,247	582,379	587,379	116,132
Capital outlay	123,982	261,456	261,456	137,474
Operating contingency	-	72,369	67,369	67,369
Total expenditures	<u>595,229</u>	<u>916,204</u>	<u>916,204</u>	<u>320,975</u>
Excess of revenues over (under) expenditures	<u>9,582</u>	<u>(343,704)</u>	<u>(343,704)</u>	<u>(353,286)</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	4,582	(348,704)	(348,704)	(353,286)
Available fund balance, July 1	<u>402,101</u>	<u>354,072</u>	<u>354,072</u>	<u>(48,029)</u>
Available fund balance, June 30	406,683	<u>\$ 5,368</u>	<u>\$ 5,368</u>	<u>\$ (401,315)</u>

**Reconciliation of budgetary fund balance to GAAP net position**

Fuel inventory	22,133
Capital assets - net	<u>761,793</u>
GAAP Ending net position	<u>\$ 1,190,609</u>

JEFFERSON COUNTY, OREGON  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUND**  
For the Year Ended June 30, 2020

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
<b>ASSETS</b>				
Taxes Receivable	\$ 1,105,586	\$ 21,825,700	\$ (21,767,405)	\$ 1,163,881
<b>TOTAL ASSETS</b>	<b>\$ 1,105,586</b>	<b>\$ 21,825,700</b>	<b>\$ (21,767,405)</b>	<b>\$ 1,163,881</b>
<b>LIABILITIES</b>				
Distributions pending to other entities	\$ 1,105,586	\$ 21,825,700	\$ (21,767,405)	\$ 1,163,881
<b>TOTAL LIABILITIES</b>	<b>\$ 1,105,586</b>	<b>\$ 21,825,700</b>	<b>\$ (21,767,405)</b>	<b>\$ 1,163,881</b>

JEFFERSON COUNTY, OREGON  
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF  
COUNTY TRUST AND AGENCY FUNDS**  
For the Year Ended June 30, 2020

	<u>Balance June 30, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2020</u>
<b>ASSETS</b>				
Investment trust fund of the county treasurer	\$ 12,541,580	\$ 26,452,818	\$ 23,950,110	\$ 15,044,288
<b>TOTAL ASSETS</b>	<u>\$ 12,541,580</u>	<u>\$ 26,452,818</u>	<u>\$ 23,950,110</u>	<u>\$ 15,044,288</u>
<b>NET POSITION</b>				
Restricted for external investment pool participants	\$ 12,541,580	\$ 26,452,818	\$ 23,950,110	\$ 15,044,288
<b>TOTAL NET POSITION</b>	<u>\$ 12,541,580</u>	<u>\$ 26,452,818</u>	<u>\$ 23,950,110</u>	<u>\$ 15,044,288</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, 2020

	Beginning Cash Balance	Receipts		Disbursements	Balance June 30, 2020
		Taxes and UTA Interest	Other Receipts		
Taxing district					
Cities	\$ 5,271,539	\$ 2,558,503	\$ 210,698	\$ 2,819,102	\$ 5,221,638
Fire patrol and districts	1,637,382	2,629,683	235,323	2,639,870	1,862,518
Special district	1,491,881	1,856,618	407,091	1,583,851	2,171,739
Schools					
COCC	5,810	1,275,962	2,999	1,272,370	12,401
Education service districts	22,999	377,092	10,495	376,438	34,148
Redmond	18,332	2,018,116	24,187	2,021,555	39,080
Culver	574,350	2,488,216	109,126	2,179,586	992,106
Ashwood	448,664	-	266,486	300,000	415,150
Black Butte	1,309,106	291,241	34,477	275,000	1,359,824
Madras	780,605	7,266,777	315,371	7,565,725	797,028
Sisters	-	3,506	-	3,506	-
Other trust funds					
Transient room tax	193,868	-	722,280	771,684	144,464
Tax collector	93,018	-	400,690	386,983	106,725
Other trust funds	606,694	456,315	2,453,995	1,754,440	1,762,564
Unallocated interest	87,332	-	37,571	-	124,903
Total county treasurer	<u>\$ 12,541,580</u>	<u>\$ 21,222,029</u>	<u>\$ 5,230,789</u>	<u>\$ 23,950,110</u>	<u>\$ 15,044,288</u>

JEFFERSON COUNTY, OREGON  
**SUMMARY SCHEDULE OF ELECTED OFFICIAL ACCOUNTS**  
 For the Year Ended  
 June 30, 2020

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
Sheriff				
Commissary checking	\$ 47,301	\$ 481,355	\$ (451,811)	\$ 76,845
Total sheriff	<u>47,301</u>	<u>481,355</u>	<u>(451,811)</u>	<u>76,845</u>
Total all elected officials	<u>\$ 47,301</u>	<u>\$ 481,355</u>	<u>\$ (451,811)</u>	<u>\$ 76,845</u>



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, 2020, and have issued our report thereon dated December 1, 2020.

**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.

General Fund	General services	\$2,317
General Fund	Buildings and grounds	\$6,631
Buildings and Grounds Fund	SDC CRR park	\$5,604
GIS Fund	Transfers	\$965
Surveyor Fund	Public land corner preservation	\$4,702
Surveyor Fund	Transfers	\$641
Veterans Fund	VSO expansion program	\$65

The notice of the first budget committee was not published in accordance with Local Budget Law.

**OAD 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 December 1, 2020, 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  
 December 1, 2020



**Oregon Secretary of State – Audits Division**

**Summary of Revenues and Expenditures**

Please refer to instructions on next page.

<b>A. Municipal corporation information</b>			
Municipality name: <u>Jefferson County, Oregon</u>			
Address line 1: <u>66 SE D Street</u>	Reporting period: From <u>07/01/2019</u>		
Address line 2: _____	To <u>06/30/2020</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>		
<b>If this is the final report</b> , please enter the last date of operations: _____		Basis of accounting: <u>GAAP</u>	

<b>B. Financial statement audit – Reported deficiencies</b>	
<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:	\$ 31,630,087	a. Expenditures from government-wide statement of activities:	\$ 28,484,478
b. Fiduciary fund additions:	\$ 26,452,818	b. Fiduciary fund deductions:	\$ 23,950,110
<b>c. Gross revenues subtotal (a + b):</b>	<b>\$ 58,082,905</b>	<b>c. Gross expenditures subtotal (a + b):</b>	<b>\$ 52,434,588</b>
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:	\$ 26,452,818	e. Turnovers to other municipal corporations:	\$ 23,950,110
<b>f. Exempt revenue subtotal (d + e):</b>	<b>\$ 26,452,818</b>	<b>f. Exempt expenditures subtotal (d + e):</b>	<b>\$ 23,950,110</b>
<b>g. Net revenues (c – f):</b>	<b>\$ 31,630,087</b>	<b>g. Net expenditures (c – f):</b>	<b>\$ 28,484,478</b>

<b>D. Filing fee:</b>	<b>\$ 350</b>
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<b>E. Submitted by</b>	
Auditor name: <u>Mitch T. Saul, CPA</u>	Municipal license number: <u>1525</u>
Firm name: <u>Solutions, CPAs PC</u>	Date: <u>12/01/2020</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, 2020

JEFFERSON COUNTY, OREGON  
**SINGLE AUDIT**  
June 30, 2020

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**JEFFERSON COUNTY, OREGON**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended  
June 30, 2020

<u>Program Title</u>	<u>Pass Through Organization</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures 2019-20</u>
<b>Department of Agriculture</b>				
<u>Forest Service Schools and Roads Cluster</u>				
Schools and Roads - Grants to States	State of Oregon *	10.665	na	\$ 474,183
Schools and Roads - Grants to Counties	State of Oregon *	10.666	na	<u>4,241</u>
Total Forest Service Schools and Roads Cluster				478,424
Special Supplemental Nutrition Program for Women, Infants, and Children	OHA	10.557	159815	<u>139,222</u>
<b>Total Department of Agriculture</b>				<u>617,646</u>
<b>Department of Justice</b>				
Crime Victim Assistance	ODJ	16.575	VOCA/CFA-2017-JeffCo.DAVAP-00029	23,473
Crime Victim Assistance	ODJ	16.575	VOCA/CFA-2019-JeffCo.DAVAP-00032	83,922
Crime Victim Assistance	ODJ	16.575	VOCA-C-2016-JeffCo.DAVAP-00019	37,946
Crime Victim Assistance	ODJ	16.575	VOCA-C-2019-JeffCo.DAVAP-00008	66,309
Crime Victim Assistance	ODJ	16.575	VOCA-OT-2016-JeffCo.DAVAP-00017	553
Crime Victim Assistance	ODJ	16.575	VOCA-SST-2018-JeffCo.DAVAP-00004	3,020
Violence Against Women Formula Grants	ODJ	16.588	VAWA-C-2018-Jeff Co.DAVAP-00008	62,126
Violence Against Women Formula Grants	ODJ	16.588	VAWA-C-2020-Jeff Co.DAVAP-00012	52,585
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	OVAW	16.589	2017-WR-AX-0021	251,877
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	OVAW	16.590	2016-WE-AX-0035	138,444
Bulletproof Vest Partnership Program	DOJ	16.607	na	<u>11,475</u>
<b>Total Department of Justice</b>				<u>731,730</u>
<b>Department of Transportation</b>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	OSSA	20.608	na	2,000
<u>Highway Safety Cluster</u>				
National Priority Safety Programs	OSSA	20.616	na	<u>1,500</u>
Total Highway Safety Cluster				<u>1,500</u>
<b>Total Department of Transportation</b>				<u>3,500</u>

Continued on next page

**JEFFERSON COUNTY, OREGON**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended  
June 30, 2020

<u>Program Title</u>	<u>Pass Through Organization</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures 2019-20</u>
<b>Environmental Protection Agency</b>				
State Public Water System Supervision	OHA	66.432	159815	\$ 3,419
<u>Drinking Water State Revolving Fund Cluster</u>				
Capitalization Grants for Drinking Water State Revolving Funds	OHA	66.468	159815	<u>3,038</u>
Total Drinking Water State Revolving Fund Cluster				<u>3,038</u>
<b>Total Environmental Protection Agency</b>				
				<u>6,457</u>
<b>Department of Health and Human Services</b>				
Public Health Emergency Preparedness	OHA	93.069	159815	70,935
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	OHA	93.116	159815	55
Family Planning Services	OHA	93.217	159815	674
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	OHA	93.354	159815	24,452
<u>Medicaid Cluster</u>				
Medicaid Assistance Program	OHA	93.778	159815	31,904
Medicaid Assistance Program	DHS	93.778	157828	<u>324,380</u>
Total Medicaid Cluster				<u>356,284</u>
Hospital Preparedness Program Ebola Preparedness and Response Activities	OHA	93.817	159815	300
HIV Care Formula Grants	OHA	93.917	na	148
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	OHA	93.898	na	460
Block Grants for Community Mental Health Services	DHS	93.958	159167	166,639
Block Grants for Prevention and Treatment of Substance Abuse	DHS	93.959	159167	29,183
Maternal and Child Health Services Block Grant to the States	OHA	93.994	159815	30,270
Maternal and Child Health Services Block Grant to the States	OHSU	93.994	4B04MC06604-01-044	<u>22,993</u>
<b>Total Department of Health and Human Services</b>				
				<u>702,393</u>
<b>Department of Homeland Security</b>				
Boating Safety Financial Assistance	OSMB	97.012	250-1920	135,239
Emergency Management Performance Grants	OEM/EMPG	97.042	19-516	<u>60,930</u>
<b>Total Department of Homeland Security</b>				
				<u>196,169</u>
<b>Total Federal Financial Assistance</b>				
				<u>\$ 2,257,895</u>

\* Major Program

See accompanying Notes to Schedule of Expenditures of Federal Awards



JEFFERSON COUNTY, OREGON  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2020

**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, 2020.

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.

JEFFERSON COUNTY, OREGON  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2020

**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	\$474,183
Schools and Roads Grants to Counties	CFDA 10.666	\$4,241

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.

JEFFERSON COUNTY, OREGON  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2020

**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, 2020.

**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, 2020, and the related notes to the financial statements, which collectively comprise the county's basic financial statements, and have issued our report thereon dated December 1, 2020.

**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 December 1, 2020.

## **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  
December 1, 2020

**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, 2020. 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, 2020.

### **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  
December 1, 2020