

JEFFERSON COUNTY, OREGON

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

For the Year Ended June 30, 2021



**JEFFERSON COUNTY, OREGON
COUNTY OFFICIALS**

June 30, 2021

Board of Commissioners

Kelly Simmelink
719 SE Rodeo Drive
Madras, OR 97741

Wayne Fording
1315 NE Westview Drive
Madras, OR 97741

Mae Huston
10520 SW Mintken Lane
Culver, OR 97334

County Clerk (Registered Agent)

Katherine Zemke
340 NE 10th 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
20735 Double Peaks Drive
Bend, OR 97701

Assessor

Jean McCloskey
2289 SW Ashwood Lane
Madras, OR 97741

Treasurer/Finance Director

Brandie McNamee
41927 Lower Tub Springs Rd
Antelope, OR 97001

County Offices

66 SE D Street
Madras, OR 97741
(541) 475-2449

JEFFERSON COUNTY, OREGON

June 30, 2021

CONTENTS

	<u>Page</u>
Independent Auditor’s Report.....	1-4
Management’s Discussion and Analysis.....	5-13

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements	
Statement of Net Position	15-16
Statement of Activities.....	17-18
Governmental Fund Financial Statements	
Balance Sheet – Governmental Funds	19-20
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position.....	22
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	23-24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	25
Proprietary Fund Financial Statements	
Statement of Net Position – Proprietary Funds	26
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	27
Statement of Cash Flows – Proprietary Funds	28-29
Fiduciary Fund Financial Statements	
Statement of Net Position – Fiduciary Funds	30
Statement of Changes in Fiduciary Net Position – Treasurer’s Investment Trust Fund.....	31
Notes to Basic Financial Statements	32-65

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Proportionate Share of PERS Net Pension Liability	67
Schedule of County PERS Contributions.....	67
Schedule of Proportionate Share of RHIA Net OPEB Liability.....	68
Schedule of County RHIA Contributions.....	68
Schedule of Changes in Total CIS OPEB Liability.....	69-70
Schedule of County CIS Contributions	69
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
General Fund	71
Road Fund.....	72
Sheriff Fund	73
General Government Fund	74-75
Public Health Fund	76
Notes to Required Supplementary Information.....	77

JEFFERSON COUNTY, OREGON

June 30, 2021

CONTENTS

SUPPLEMENTAL INFORMATION

Road Fund – Sub-funds	
Combining Balance Sheet – Road Fund	79-80
Combining Schedules of Revenues, Expenditures, and Changes in Fund Balance – Road Fund.....	81-82
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
202 – Road Fund	83
203 – Federal, State, and County Road Construction Fund	84
204 – Road Equipment Fund.....	85
205 – Noxious Weeds Enforcement Fund	86
212 – Footpaths and Bicycle Trail Fund.....	87
313 – SDC County Roads Fund	88
314 – SDC CRR Roads Fund.....	89
Sheriff Fund – Sub-funds	
Combining Balance Sheet – Sheriff Fund	91-92
Combining Schedules of Revenues, Expenditures, and Changes in Fund Balance – Sheriff Fund.....	93-94
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
209 – Animal Control Fund	95
210 – E-911 Fund.....	96
265 – Jail Operations Fund.....	97
266 – Sheriff Grant Fund.....	98
308 – Correction Construction Fund	99
401 – Jail Bond Repayment Fund.....	100
General Government Fund – Sub-funds	
Combining Balance Sheet – General Government Fund	103-104
Combining Schedules of Revenues, Expenditures, and Changes in Fund Balance – General Government Fund	105-106
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
220 – County School Fund	107
222 – Transient Occupancy Tax Fund.....	108
223 – Special Transportation Fund	109
229 – County Projects Fund	110
231 – Business Loan Fund.....	111
232 – Special Transportation Improvements Fund.....	112
236 – Smoke Management Fund.....	113
250 – Economic Development Fund	114
257 – Conciliation – Mediation Fund.....	115
311 – Capital Improvements Fund	116
320 – Courthouse Bond/Construction Fund.....	117

JEFFERSON COUNTY, OREGON

June 30, 2021

CONTENTS

Public Health Fund – Sub-funds

Combining Balance Sheet – Public Health Fund	119-120
Combining Schedules of Revenues, Expenditures, and Changes in Fund Balance – Public Health Fund	121-122
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
225 – Central Oregon Community Health Board Fund	123
239 – Public Health Grants Fund	124
244 – Alcohol and Drug Program Fund	125
246 – Developmental Disability Fund	126
247 – Early Learning Initiative Fund	127
253 – Public Health Reserve Fund	128

Nonmajor Governmental Funds

Combining Balance Sheet – Nonmajor Governmental Funds	131-132
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	133-134

District Attorney Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual District Attorney Fund	138
---	-----

District Attorney Fund – Sub-funds

Combining Balance Sheet – District Attorney Fund	139-140
Combining Schedules of Revenues, Expenditures, and Changes in Fund Balance – District Attorney Fund	141-142
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
213 – Law Library Fund	143
219 – Victims Assistance Fund	144
230 – District Attorney Grants Fund	145
259 – Litigation Fund	146

Buildings and Grounds Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Buildings and Grounds Fund	150
---	-----

Buildings and Grounds Fund – Sub-funds

Combining Balance Sheet – Buildings and Grounds Fund	151-152
Combining Schedules of Revenues, Expenditures, and Changes in Fund Balance – Buildings and Grounds Fund	153-154
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
215 – Mt Jefferson Memorial Park Fund	155
216 – Mt Jefferson Memorial Park Perpetual Care Fund	156
218 – Fair Fund	157
224 – Fair Building Fund	158
249 – Park Development Fund	159
315 – SDC County Park Fund	160

JEFFERSON COUNTY, OREGON

June 30, 2021

CONTENTS

316 – SDC CRR Park Fund.....	161
Clerk Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
241 – County Clerk Records Fund	163
Special Revenue – COVID-19 Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	
Special Revenue – COVID-19 Fund	165
Special Revenue – COVID-19 Fund – Sub-funds	
Combining Balance Sheet – Special Revenue – COVID-19 Fund.....	166
Combining Schedules of Revenues, Expenditures, and Changes in	
Fund Balance – Special Revenue – COVID-19 Fund	167
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	
240 – American Rescue Plan Fund	168
258 – Disaster Relief Fund	169
Assessor Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
256 – GIS Fund.....	171
Surveyor Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
226 – Surveyor Fund	173
Community Justice Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Community Justice Fund	175
Community Justice – Sub-funds	
Combining Balance Sheet – Community Justice Fund.....	176
Combining Schedules of Revenues, Expenditures, and Changes in	
Fund Balance – Community Justice Fund.....	177
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
238 – Corrections and Drug Program Fund	178
248 – Juvenile Special Project Fund	179
254 – Community Justice Adult Fund	180
Veterans Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Veterans Fund.....	183
Veterans Fund – Sub-funds	
Combining Balance Sheet – Veterans Fund	184
Combining Schedules of Revenues, Expenditures, and Changes in	
Fund Balance – Veterans Fund	185
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	

JEFFERSON COUNTY, OREGON

June 30, 2021

CONTENTS

243 – VSO Expansion Program Fund	186
245 – County Veterans Fund	187
Debt Service Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Debt Service Fund	189
Debt Service – Sub-funds	
Combining Balance Sheet – Debt Service Fund	190
Combining Schedules of Revenues, Expenditures, and Changes in	
Fund Balance – Debt Service Fund	191
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
403 – Courthouse Bond Reserve Fund	192
404 – Courthouse Bond Repayment Fund	193
Enterprise Major Fund	
Solid Waste Fund	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Solid Waste Fund	195
Solid Waste Fund – Sub-funds	
Combining Statement of Net Position – Solid Waste Fund	196
Combining Statement of Revenues, Expenses, and Changes in	
Net Position – Solid Waste Fund	197
Combining Statement of Cash Flows – Solid Waste Fund	198
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
325 – Landfill Closure Fund	199
509 – Transfer Station Fund	200
Enterprise Nonmajor Funds	
Combining Balance Sheet – Enterprise Nonmajor Funds	203
Combining Schedules of Revenues, Expenditures, and Changes in	
Fund Balance – Enterprise Nonmajor Funds	204
Combining Schedule of Cash Flows – Enterprise Nonmajor Funds	205-206
Community Development Fund	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Community Development Fund	209
Community Development Fund – Sub-funds	
Combining Statement of Net Position – Community Development Fund	210
Combining Statement of Revenues, Expenses, and Changes in	
Net Position – Community Development Fund	211
Combining Statement of Cash Flows – Community Development Fund	212
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
503 – CDD – Planning Fund	213

JEFFERSON COUNTY, OREGON

June 30, 2021

CONTENTS

504 – CDD – Onsite and Engineering Fund 214
505 – CDD – Building Fund 215

Other nonmajor funds
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
267 – Code Enforcement Fund 216
508 – RV Park Fund..... 217

Internal Service Funds
Combining Statement of Net Position – Internal Service Funds 219
Combining Statement of Revenues, Expenses, and Changes in
Net Position – Internal Service Funds 220
Combining Statement of Cash Flows – Internal Service Funds221-222
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
217 – Self-Insurance Fund 223
221 – NT and Phone Services Fund 224
507 – Carpool Fund 225

Schedule of Changes in Assets and Liabilities – Custodial Fund 226
Schedule of Receipts and Disbursements of County Trust and Custodial Funds 227
Schedule of Receipts and Disbursements of Treasurer’s Account Held for
Other Taxing Districts – Investment Trust Fund 228
Summary Schedule of Elected Official Accounts..... 229

REPORT REQUIRED BY OREGON STATE REGULATIONS

Report Required by Oregon State Regulations.....231-232
Summary of Revenues and Expenditures – Oregon Secretary of State..... 233

SINGLE AUDIT

Table of Contents 235
Single Audit236-247



*Mitch T. Saul, CPA
Amy K. Walker, CPA
Anna K. Bass*

Robert M. Armstrong, CPA

Board of County Commissioners
Jefferson County
Madras, Oregon

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinions

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, 2021, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2021, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the county and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The county's 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the county's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 county's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the county's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited the county's 2020 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 December 1, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 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.

Report on Supplementary and 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 29, 2021, 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 29, 2021, 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.

A handwritten signature in black ink, appearing to read "Matt J. Paul". The signature is written in a cursive style with a large, stylized initial "M".

For Solutions, CPAs PC
John Day, Oregon
December 29, 2021

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

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, 2021. 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 \$45,564,240 as of June 30, 2021. Of this amount, \$10,712,916 (unrestricted net position) may be used to meet the county's on-going obligations to citizens and creditors, compared to unrestricted net position of \$8,261,524 reported for June 30, 2020.
- ◆ The county's governmental funds reported a combined fund balance of \$34,416,789, an increase of \$6,034,045 from June 30, 2020. The largest part of the increase was in the General Government Fund. Approximately 18.5%, or \$6,362,708, is available for spending at the county's discretion (assigned and unassigned fund balances).
- ◆ County General Fund
 - The General Fund's fund balance was \$5,358,985 as of June 30, 2021, a decrease of \$966,613.
 - Fund balance represents 46.3% of the General Fund's expenditures and transfers out at year end, enough for more than 5 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 71.9% of the fund's revenue.
- ◆ Total long-term liabilities (excluding pension/OPEB liabilities) were \$16,671,191 as of June 30, 2021, compared to total long-term liabilities of \$13,244,943 as of June 30, 2020. The pension liability is \$9,685,417 as of June 30, 2021 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, 2021

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 15 through 18 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 14 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, 2021

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 9 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 19 through 25 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 26 through 29 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 30 through 31 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 32 through 65 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 67 through 77 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 79 through 229 of this report.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

Net Position at June 30, 2021
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	June 30, 2021	June 30, 2020	June 30, 2021	June 30, 2020	June 30, 2021	June 30, 2020
Cash and investments	\$ 34,002	\$ 28,528	\$ 3,165	\$ 2,799	\$ 37,167	\$ 31,327
Other current assets	4,699	3,045	294	303	4,993	3,348
Capital assets, net of accumulated depreciation	30,214	28,143	270	286	30,484	28,429
Assets for resale	185	-	-	-	185	-
Total assets	<u>69,100</u>	<u>59,716</u>	<u>3,729</u>	<u>3,388</u>	<u>72,829</u>	<u>63,104</u>
Deferred outflows of resources	2,375	2,610	131	153	2,506	2,763
Total deferred outflows of resources	<u>2,375</u>	<u>2,610</u>	<u>131</u>	<u>153</u>	<u>2,506</u>	<u>2,763</u>
Current liabilities	2,214	1,100	36	35	2,250	1,135
Noncurrent liabilities	11,887	8,372	4,401	4,668	16,288	13,040
Net pension liability	9,079	8,044	606	519	9,685	8,563
Net OPEB liability	190	151	13	13	203	164
Total liabilities	<u>23,370</u>	<u>17,667</u>	<u>5,056</u>	<u>5,235</u>	<u>28,426</u>	<u>22,902</u>
Deferred inflows of resources	1,245	1,188	99	93	1,344	1,281
Total deferred inflows of resources	<u>1,245</u>	<u>1,188</u>	<u>99</u>	<u>93</u>	<u>1,344</u>	<u>1,281</u>
Net position						
Net investment in capital assets	18,156	19,901	270	286	18,426	20,187
Restricted for highways and roads	4,605	4,780	-	-	4,605	4,780
Restricted for perpetual cemetery care	138	133	-	-	138	133
Restricted for other purposes	11,683	8,323	-	-	11,683	8,323
Unrestricted	12,278	10,334	(1,565)	(2,073)	10,713	8,261
Total net position	<u>\$ 46,860</u>	<u>\$ 43,471</u>	<u>\$ (1,295)</u>	<u>\$ (1,787)</u>	<u>\$ 45,565</u>	<u>\$ 41,684</u>

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the county, assets exceeded liabilities by \$45,564,240 at June 30, 2021 and \$41,684,863 at June 30, 2020. This represents an increase in net position of \$3,879,377 compared to an increase of \$3,145,609 in the 2019-20 fiscal year.

Capital assets, which consist of the county's land, infrastructure, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 41.6 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 \$16,424,781 debt related to its capital assets at June 30, 2021. The county's net position restricted for use in its road maintenance, cemetery care and grant programs total \$13,235,833 or about 36.0% of the net position. The remaining 23.5%, or \$10,712,916, 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, 2021, 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, 2021

The county's net position increased by \$3,350,261 during the fiscal year ended June 30, 2021, 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, 2021
(in thousands)

	Governmental Activities		Business-type Activities		Totals	
	June 30, 2021	June 30, 2020	June 30, 2021	June 30, 2020	June 30, 2021	June 30, 2020
Revenues						
Program revenues						
Charges for services	\$ 3,104	\$ 2,983	\$ 1,767	\$ 1,468	\$ 4,871	\$ 4,451
Operating grants and contributions	18,769	14,357	-	-	18,769	14,357
General revenues						
Property taxes	9,429	8,831	-	-	9,429	8,831
Payment in lieu of taxes	603	579	-	-	603	579
Other state and local sources	179	163	-	-	179	163
Interest on investments	(32)	837	36	58	4	895
Other	3,779	1,985	343	367	4,122	2,352
Total revenues	<u>35,831</u>	<u>29,735</u>	<u>2,146</u>	<u>1,893</u>	<u>37,977</u>	<u>31,628</u>
Expenses						
General government	11,285	7,879	-	-	11,285	7,879
Highways and streets	3,814	2,172	-	-	3,814	2,172
Public safety	10,338	10,192	-	-	10,338	10,192
Economic development	30	62	-	-	30	62
Health and welfare	6,249	5,594	-	-	6,249	5,594
Culture and recreation	673	756	-	-	673	756
Education	166	181	-	-	166	181
Debt service	417	306	-	-	417	306
Solid waste	-	-	102	78	102	78
RV park	-	-	148	81	148	81
Community development	-	-	1,298	1,101	1,298	1,101
Code enforcement	-	-	107	81	107	81
Total expenses	<u>32,972</u>	<u>27,142</u>	<u>1,655</u>	<u>1,341</u>	<u>34,627</u>	<u>28,483</u>
Change in net position	2,859	2,593	491	552	3,350	3,145
Prior period adjustment	529	-	-	-	529	-
Beginning net position	43,471	40,878	(1,787)	(2,339)	41,684	38,539
Ending net position	<u>\$ 46,859</u>	<u>\$ 43,471</u>	<u>\$ (1,296)</u>	<u>\$ (1,787)</u>	<u>\$ 45,563</u>	<u>\$ 41,684</u>

Governmental Activities

During the current fiscal year, the county's net position increased by \$2,858,687, representing an increase of 6.6 percent from the prior year. Key elements of the change in the county's net position for the year ended June 30, 2021 are as follows:

- ◆ The net position of governmental activities increased by \$2,858,687. This is due to changes across many departments, however primarily attributed to overall increase in grant revenue because of Cares Act, Oregon Health Authority, and American Rescue Plan funding.
- ◆ Additional PERS expense of \$1,351,887 as a result of recognizing the county's proportionate share of the overall PERS net pension liability as required by GASB 68.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

Business-type Activities

During the current fiscal year, the county's net position increased by \$491,574. Key elements of the change in the county's net position for the year ended June 30, 2021 are as follows:

- ◆ The net position of business-type activities increased by \$491,574. This is due in large part to increases in revenue from the RV park and a county building department for permit fees because of increases in building development.
- ◆ Additional PERS expense of \$113,774 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, 2021, the county's governmental funds reported combined ending fund balances of \$34,416,789, an increase of \$6,034,045 in comparison with the prior year. Of this \$34,416,789, \$5,358,985 (15.57 percent) constitutes unassigned ending fund balance, which is available for spending at the county's discretion. Of the remaining fund balance, \$1,003,723 is assigned, \$9,904,480 is committed, \$16,424,781 is restricted, and \$1,724,820 is nonspendable.

General Fund: The General Fund is the primary operating fund of the county. As of June 30, 2021, unassigned fund balance was \$5,358,985. 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 46.3 percent of total General Fund expenditures and transfers.

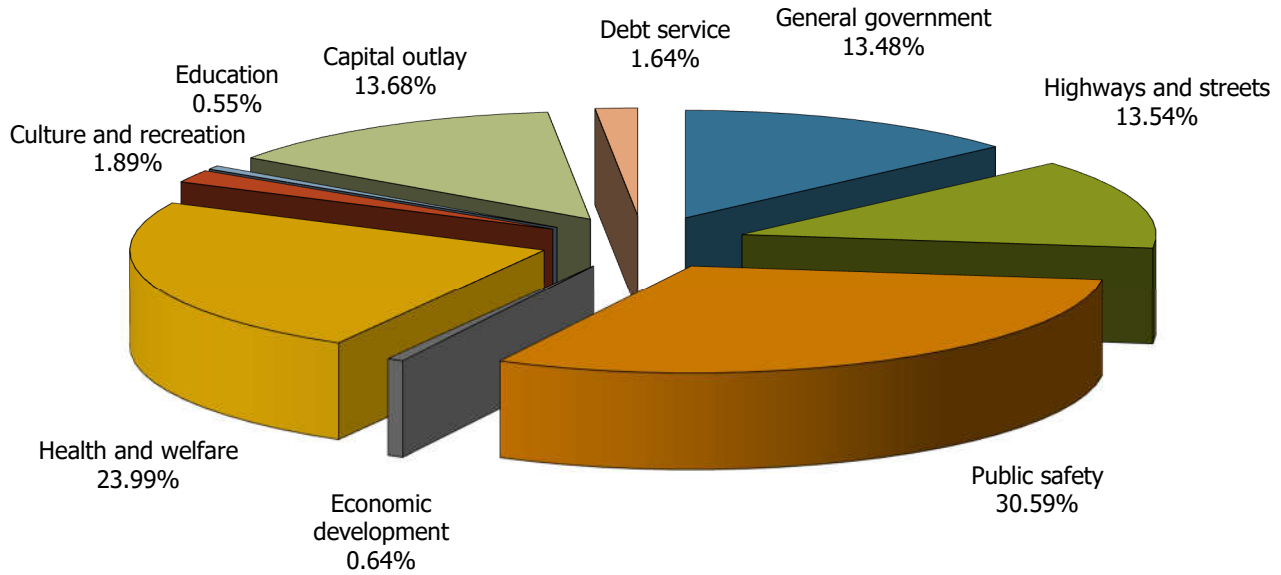
The fund balance decreased by \$966,613 during the current fiscal year. This decrease was primarily a result of increase in interfund transfers out to other departments and intergovernmental supported entities.

Road Fund: The fund balance decreased by \$101,970 during the year. This decrease was primarily a result of higher expenses in highway and streets as a result of increased repair and maintenance of county roads.

Sheriff Fund: The fund balance decreased by \$912,359 during the year. This decrease was a combination of many sheriff programs, however primarily a result of decrease revenues from intergovernmental revenue sources combined with increased expenses to operate the Jail facility, specifically in the Jail nursing and required medical costs.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ended June 30, 2021

Expenditures by Function - Governmental Funds



General Government Fund: The fund balance increased by \$4,177,405 during the year. This increase was primarily a result of receiving additional CARES Act funding and first fifty-percent allocation of American Rescue Plan funding.

Public Health Fund: The fund balance increased by \$957,442 during the year. This increase was primarily a result increased revenue from Oregon Health Authority for COVID related services.

Nonmajor governmental funds had an increase in fund balance of \$2,880,140 for the year ended June 30, 2021.

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 \$1,294,946. The negative balance is the result of the \$4,400,969 landfill post-closure cost liability.

Solid Waste Fund: Net position increases \$403,601. \$266,714 of this increase is the change in the post-closure costs for the landfill.

Nonmajor enterprise funds net position increased \$87,973 for the year ended June 30, 2021. This increase was primarily a result of increase in charges for services in community development and RV Park.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

GENERAL FUND BUDGETARY HIGHLIGHTS

The board of commissioners approved various changes to the adopted budget for the fiscal year ended June 30, 2021. General Fund revenues were \$494,405 more than budgeted amounts and expenditures were \$719,852 under budget. The most significant differences were; property taxes, \$345,107 more than budget, intergovernmental revenues, \$73,261 more than budget, charges for services, \$119,162 less than budget, juvenile community justice expenditures, \$156,060 less than budget, and non-departmental expenditures, \$219,433 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, 2021, the county had invested \$30,483,934 in capital assets, net of accumulated depreciation.

During the year, the county's investment in capital assets increased by \$2,055,160 net of current year depreciation. Additions to capital assets included improvements to fair, parks, and community corrections buildings, and purchase of public works equipment and county vehicles. Current year depreciation totaled \$1,403,084 allocated to various departments.

Additional information on the county's capital assets can be found in note 4 on pages 46 and 47 of this report.

Long-term Debt

As of June 30, 2021 the county had \$7,120,000 in outstanding bonded debt, related to the construction of the new courthouse and \$4,000,000 in outstanding bonded debt related to the construction of the new county health and wellness campus. Other long-term liabilities include ODOT loan, unamortized bond premium, compensated absences, the landfill postclosure cost liability, and net pension liability.

Additional information on the county's long-term debt can be found in note 6 on pages 48 and 50 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Total budgeted appropriations for the 2021-22 budget are \$77,516,524 compared to \$74,973,540 for 2020-21.

- 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 13.00% per FTE position in FY20-21 to fund side account contributions to assist with offsetting future increases. The AUAL rate decreased to 10.05% in fiscal year 2021-22 to continue contributions and budget

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

includes contributing \$750,000 in fiscal year 2021-22. Total contributions to the Side Account since 2017 will be \$5,250,000.

- The county's total budget adopted for Fiscal Year 2022 is \$77,516,524, an increase of 3.39% from the Fiscal Year 2021 budget. This is primarily attributed to COLA increases and other budget lines items subject to inflation.
- 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 November 2021, voters approved a five-year local option levy of \$1.69 per \$1,000 of assessed value that will provide funds to continue current service levels at the jail through fiscal year 2025-2026. This is an increase from \$1.39 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, 2021
(With Comparative Totals for 2020)

	Governmental Activities	Business-type Activities	Total June 30, 2021	Total June 30, 2020
ASSETS				
Cash and investments	\$ 34,001,974	\$ 3,164,664	\$ 37,166,638	\$ 31,326,698
Receivables				
Property taxes	422,792	-	422,792	479,049
Other	2,293,612	70,013	2,363,625	1,168,495
Notes and loans receivable	252,378	200,000	452,378	589,464
Internal balances	(23,714)	23,714	-	-
Inventory	1,753,600	-	1,753,600	1,111,552
Capital assets, not subject to depreciation				
Construction in progress	2,225,390	-	2,225,390	1,647,078
Land	1,587,453	-	1,587,453	1,587,453
Capital assets, net of accumulated depreciation				
Infrastructure	3,463,967	-	3,463,967	3,360,405
Buildings	34,148,034	610,180	34,758,214	33,305,471
Equipment	9,325,024	83,691	9,408,715	8,246,893
Accumulated depreciation	(20,536,079)	(423,726)	(20,959,805)	(19,718,526)
Total capital assets	30,213,789	270,145	30,483,934	28,428,774
Assets for resale	185,066	-	185,066	-
Total assets	69,099,497	3,728,536	72,828,033	63,104,032
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	2,317,189	130,121	2,447,310	2,728,883
Deferred outflows related to OPEB	57,565	1,525	59,090	34,729
Total deferred outflows of resources	2,374,754	131,646	2,506,400	2,763,612
LIABILITIES				
Current liabilities				
Accounts payable	1,674,967	35,734	1,710,701	902,292
Accrued interest payable	155,844	-	155,844	28,214
Current portion of long-term debt	382,778	-	382,778	205,349
Noncurrent liabilities				
Accrued compensated absences	368,675	-	368,675	364,206
Landfill post-closure costs	-	4,400,969	4,400,969	4,667,683
Unamortized bond premium	727,861	-	727,861	758,188
Long-term debt	10,790,908	-	10,790,908	7,249,517
Net pension liability	9,079,118	606,299	9,685,417	8,562,705
Net OPEB liability	190,362	13,256	203,618	163,843
Total liabilities	23,370,513	5,056,258	28,426,771	22,901,997
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	1,167,866	94,109	1,261,975	1,200,406
Deferred inflows related to OPEB	76,686	4,761	81,447	80,378
Total deferred inflows of resources	1,244,552	98,870	1,343,422	1,280,784

(Continued on next page)

JEFFERSON COUNTY, OREGON
STATEMENT OF NET POSITION
June 30, 2021
(With Comparative Totals for 2020)

	Governmental Activities	Business-type Activities	Total <u>June 30, 2021</u>	Total <u>June 30, 2020</u>
NET POSITION				
Net investment in capital assets	\$ 18,156,398	\$ 270,145	\$ 18,426,543	\$ 20,187,506
Restricted for:				
Highways and streets	4,604,691	-	4,604,691	4,780,296
Perpetual cemetery care	137,299	-	137,299	132,464
Other purposes	11,682,791	-	11,682,791	8,323,073
Unrestricted	<u>12,278,007</u>	<u>(1,565,091)</u>	<u>10,712,916</u>	<u>8,261,524</u>
Total net position	<u>\$ 46,859,186</u>	<u>\$ (1,294,946)</u>	<u>\$ 45,564,240</u>	<u>\$ 41,684,863</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, 2021
(With Comparative Totals for 2020)

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Governmental activities			
General government	\$ 11,284,684	\$ 1,975,876	\$ 5,717,685
Highways and streets	3,813,697	279,376	3,749,455
Public safety	10,338,473	476,369	2,805,433
Economic development	30,481	-	220,642
Health and welfare	6,249,003	151,074	6,033,265
Culture and recreation	672,698	207,461	72,495
Education	165,583	-	165,082
Interest on long-term debt	417,202	13,363	5,383
Total governmental activities	32,971,821	3,103,519	18,769,440
Business-type activities			
Community development	1,297,695	1,372,364	-
Solid Waste	102,012	156,535	-
Code enforcement	106,965	51,247	-
RV park	148,454	187,207	-
Total business-type activities	1,655,126	1,767,353	0
Total government	\$ 34,626,947	\$ 4,870,872	\$ 18,769,440

General revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Payment in lieu of taxes

Other intergovernmental revenue

Unrestricted investment earnings

Miscellaneous

Transfers

Total general revenues and transfers

Sale of capital assets

Total general revenues and special items

Changes in net position

Net position - beginning

Prior period adjustment

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, 2021	June 30, 2020
\$ (3,591,123)	\$ -	\$ (3,591,123)	\$ (3,332,442)
215,134	-	215,134	1,211,333
(7,056,671)	-	(7,056,671)	(6,408,259)
190,161	-	190,161	103,623
(64,664)	-	(64,664)	(672,733)
(392,742)	-	(392,742)	(416,007)
(501)	-	(501)	(1,136)
(398,456)	-	(398,456)	(287,411)
<u>(11,098,862)</u>	<u>0</u>	<u>(11,098,862)</u>	<u>(9,803,032)</u>
-	74,669	74,669	33,622
-	54,523	54,523	76,250
-	(55,718)	(55,718)	(46,738)
-	38,753	38,753	63,364
<u>0</u>	<u>112,227</u>	<u>112,227</u>	<u>126,498</u>
<u>(11,098,862)</u>	<u>112,227</u>	<u>(10,986,635)</u>	<u>(9,676,534)</u>
6,906,089	-	6,906,089	6,478,818
2,522,682	-	2,522,682	2,352,036
603,234	-	603,234	579,407
178,673	-	178,673	163,371
(31,896)	35,620	3,724	895,496
3,747,598	372,396	4,119,994	2,353,015
28,669	(28,669)	-	-
<u>13,955,049</u>	<u>379,347</u>	<u>14,334,396</u>	<u>12,822,143</u>
<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>-</u>
<u>13,957,549</u>	<u>379,347</u>	<u>14,336,896</u>	<u>12,822,143</u>
2,858,687	491,574	3,350,261	3,145,609
43,471,383	(1,786,520)	41,684,863	38,539,254
529,116	-	529,116	-
<u>\$ 46,859,186</u>	<u>\$ (1,294,946)</u>	<u>\$ 45,564,240</u>	<u>\$ 41,684,863</u>

JEFFERSON COUNTY, OREGON
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021
(With Comparative Totals for 2020)

	General Fund	Road Fund	Sheriff Fund	General Government Fund
ASSETS				
Cash and investments	\$ 5,109,887	\$ 5,001,896	\$ 1,873,679	\$ 9,146,061
Receivables				
Taxes	311,803	-	110,988	-
Notes	-	54,162	-	240,021
Other	292,787	772,213	35,295	756,514
Due from other funds	-	-	-	119,096
Inventory	-	1,724,820	-	-
Total assets	<u>\$ 5,714,477</u>	<u>\$ 7,553,091</u>	<u>\$ 2,019,962</u>	<u>\$ 10,261,692</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 106,297	\$ 557,267	\$ 95,346	\$ 769,393
Due to other funds	-	-	-	119,096
Total liabilities	<u>106,297</u>	<u>557,267</u>	<u>95,346</u>	<u>888,489</u>
Deferred inflows of resources				
Unavailable property tax revenue	249,195	-	89,126	-
Unavailable notes receivable	-	54,162	-	240,021
Total deferred inflows of resources	<u>249,195</u>	<u>54,162</u>	<u>89,126</u>	<u>240,021</u>
Fund balance				
Nonspendable	-	1,724,820	-	-
Restricted	-	4,604,691	192,467	915,217
Committed	-	-	1,251,451	8,217,965
Assigned	-	612,151	391,572	-
Unassigned	5,358,985	-	-	-
Total fund balance	<u>5,358,985</u>	<u>6,941,662</u>	<u>1,835,490</u>	<u>9,133,182</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 5,714,477</u>	<u>\$ 7,553,091</u>	<u>\$ 2,019,962</u>	<u>\$ 10,261,692</u>

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

Public Health Fund	Other Governmental Funds	Totals	
		June 30, 2021	June 30, 2020
\$ 2,399,780	\$ 8,491,006	\$ 32,022,309	\$ 26,464,048
-	-	422,791	479,049
1,493	-	295,676	432,762
194,831	222,000	2,273,640	1,104,227
-	-	119,096	142,121
-	-	1,724,820	1,089,419
<u>\$ 2,596,104</u>	<u>\$ 8,713,006</u>	<u>\$ 36,858,332</u>	<u>\$ 29,711,626</u>
\$ 74,767	\$ 61,666	\$ 1,664,736	\$ 860,453
-	23,714	142,810	187,894
<u>74,767</u>	<u>85,380</u>	<u>1,807,546</u>	<u>1,048,347</u>
-	-	338,321	376,889
1,493	-	295,676	432,762
<u>1,493</u>	<u>0</u>	<u>633,997</u>	<u>809,651</u>
-	-	1,724,820	1,089,419
2,519,844	8,192,562	16,424,781	13,235,833
-	435,064	9,904,480	6,174,024
-	-	1,003,723	1,028,754
-	-	5,358,985	6,325,598
<u>2,519,844</u>	<u>8,627,626</u>	<u>34,416,789</u>	<u>27,853,628</u>
<u>\$ 2,596,104</u>	<u>\$ 8,713,006</u>	<u>\$ 36,858,332</u>	<u>\$ 29,711,626</u>

THIS PAGE INTENTIONALLY LEFT BLANK

JEFFERSON COUNTY, OREGON
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO STATEMENT OF NET POSITION**
June 30, 2021

Total Fund Balances		\$ 34,416,789
Capital assets are not financial resources and therefore are not reported in the governmental funds:		
Cost	\$ 50,934,934	
Accumulated depreciation	<u>(20,536,079)</u>	30,398,855
Internal service funds are used by the county to charge the cost of insurance, vehicles and phone services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.		
		2,018,186
Certain other assets are not available to pay for current-period expenditures, and, therefore, are deferred in the funds:		
Notes receivable		252,378
Property taxes earned but unavailable		338,321
Net pension/OPEB liability is not due and payable in the current period, therefore it is not recorded in the governmental funds.		
		(9,269,478)
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.		
		2,374,754
Deferred inflows of resources related to pensions/OPEB are not current financial resources, therefore it are not recorded in the governmental funds.		
		(1,244,552)
Certain liabilities are not accrued until due in the governmental funds:		
Accrued interest on long-term debt		(155,845)
Accrued compensated absences		(368,675)
Unamortized bond premium		(727,861)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
		(11,173,686)
Total Net Position		<u><u>\$ 46,859,186</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, 2021
 (With Comparative Totals for 2020)

	General Fund	Road Fund	Sheriff Fund	General Government Fund
Revenues				
Taxes	\$ 7,489,252	\$ 50,000	\$ 2,530,209	\$ 478,093
Licenses and permits	-	45,461	13,693	78,127
Intergovernmental revenues	773,817	3,428,248	407,119	637,612
Charges for services	1,261,210	-	282,003	219,712
Fines and forfeitures	1,309	152,519	8,718	-
Interest earned	(66,287)	(33,431)	(39,820)	31,385
Miscellaneous revenues	961,517	546,955	98,691	1,420,368
Total revenues	<u>10,420,818</u>	<u>4,189,752</u>	<u>3,300,613</u>	<u>2,865,297</u>
Expenditures				
Current				
General government	3,500,833	-	-	237,088
Highways and streets	-	4,085,856	-	-
Public safety	3,821,315	-	3,917,874	-
Economic development	-	-	-	191,969
Health and welfare	718,226	-	-	-
Culture and recreation	34,638	-	-	-
Education	-	-	-	165,583
Capital outlay	-	-	561,490	3,264,302
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>8,075,012</u>	<u>4,085,856</u>	<u>4,479,364</u>	<u>3,858,942</u>
Excess of revenues over (under) expenditures	<u>2,345,806</u>	<u>103,896</u>	<u>(1,178,751)</u>	<u>(993,645)</u>
Other financing sources (uses)				
Debt proceeds	-	-	-	4,000,000
Transfers in	191,659	565,000	744,323	1,710,000
Transfers out	(3,372,193)	(530,000)	(204,702)	(352,178)
Government services	(131,885)	(240,866)	(273,229)	(186,772)
Total other financing sources (uses)	<u>(3,312,419)</u>	<u>(205,866)</u>	<u>266,392</u>	<u>5,171,050</u>
Net change in fund balance	(966,613)	(101,970)	(912,359)	4,177,405
Available fund balance, July 1	6,325,598	6,514,516	2,747,849	4,955,777
Prior period adjustment	-	529,116	-	-
Available fund balance, June 30 - by category				
Nonspendable	-	1,724,820	-	-
Restricted	-	4,604,691	192,467	915,217
Committed	-	-	1,251,451	8,217,965
Assigned	-	612,151	391,572	-
Unassigned	5,358,985	-	-	-
Available fund balance, June 30 - total	<u>\$ 5,358,985</u>	<u>\$ 6,941,662</u>	<u>\$ 1,835,490</u>	<u>\$ 9,133,182</u>

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

Public Health Fund	Other Governmental Funds	Totals	
		June 30, 2021	June 30, 2020
\$ -	\$ 13,363	\$ 10,560,917	\$ 9,851,899
-	9,956	147,237	192,651
5,895,040	6,132,788	17,274,624	11,811,755
9,452	396,823	2,169,200	2,120,134
-	-	162,546	262,607
(3,182)	71,154	(40,181)	812,193
196,450	380,976	3,604,957	2,942,466
<u>6,097,760</u>	<u>7,005,060</u>	<u>33,879,300</u>	<u>27,993,705</u>
-	327,964	4,065,885	3,676,971
-	-	4,085,856	2,161,592
-	1,489,763	9,228,952	9,116,836
-	-	191,969	322,631
4,795,600	1,724,921	7,238,747	4,974,113
-	534,865	569,503	718,687
-	-	165,583	181,203
-	300,191	4,125,983	1,290,820
-	175,000	175,000	175,000
-	321,049	321,049	321,283
<u>4,795,600</u>	<u>4,873,753</u>	<u>30,168,527</u>	<u>22,939,136</u>
<u>1,302,160</u>	<u>2,131,307</u>	<u>3,710,773</u>	<u>5,054,569</u>
-	-	4,000,000	-
9,500	1,084,820	4,305,302	3,057,590
-	(94,957)	(4,554,030)	(3,475,526)
<u>(354,218)</u>	<u>(241,030)</u>	<u>(1,428,000)</u>	<u>(1,110,538)</u>
<u>(344,718)</u>	<u>748,833</u>	<u>2,323,272</u>	<u>(1,528,474)</u>
957,442	2,880,140	6,034,045	3,526,095
1,562,402	5,747,486	27,853,628	24,327,533
-	-	529,116	-
-	-	1,724,820	1,089,419
2,519,844	8,192,562	16,424,781	13,235,833
-	435,064	9,904,480	6,174,024
-	-	1,003,723	1,028,754
-	-	5,358,985	6,325,598
<u>\$ 2,519,844</u>	<u>\$ 8,627,626</u>	<u>\$ 34,416,789</u>	<u>\$ 27,853,628</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, 2021

Net Change in Fund Balance		\$ 6,034,045
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	\$ 3,429,128	
Less current year depreciation	(1,345,961)	
Land held for resale	185,066	2,268,233
Change in net position for internal services funds reported separately.		(80,287)
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.		(137,086)
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.		(1,367,058)
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		(4,469)
Accrued interest		(127,631)
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.		281,180
Proceeds from long-term debt is revenue in the governmental statements, but are increases to long-term debt on the government-wide statements.		(4,000,000)
Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the Statement of Activities property taxes are recognized as revenue when levied.		(38,568)
Change in Net Position		\$ 2,858,687

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

JEFFERSON COUNTY, OREGON
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2021
(With Comparative Totals for 2020)

	Solid Waste Fund	Nonmajor Enterprise Funds	Totals June 30, 2021	Totals June 30, 2020	Governmental Activities- Internal Service Funds
ASSETS					
Current assets					
Cash and investments	\$ 1,131,569	\$ 2,033,095	\$ 3,164,664	\$ 2,798,695	\$ 1,979,665
Receivables					
Other	34,055	35,958	70,013	57,421	19,972
Inventory	-	-	-	-	28,780
Total current assets	1,165,624	2,069,053	3,234,677	2,856,116	2,028,417
Noncurrent assets					
Capital assets, net of accumulated depreciation					
Buildings	147,497	44,697	192,194	286,182	-
Equipment and improvements	77,951	-	77,951	-	788,908
Total capital assets	225,448	44,697	270,145	286,182	788,908
Note receivable	200,000	-	200,000	200,000	-
Due from other funds	23,714	-	23,714	45,773	-
Total assets	1,614,786	2,113,750	3,728,536	3,388,071	2,817,325
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions/OPEB					
	-	131,646	131,646	153,954	-
Total deferred outflows of resources	0	131,646	131,646	153,954	0
LIABILITIES					
Accounts payable	1,287	34,447	35,734	35,410	10,231
Noncurrent liabilities					
Landfill post-closure costs	4,400,969	-	4,400,969	4,667,683	-
Net pension liability	-	606,299	606,299	518,969	-
Net OPEB liability	-	13,256	13,256	13,256	-
Total liabilities	4,402,256	654,002	5,056,258	5,235,318	10,231
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions/OPEB					
	-	98,870	98,870	93,227	-
Total deferred inflows of resources	0	98,870	98,870	93,227	0
NET POSITION					
Net investment in capital assets	225,448	44,697	270,145	286,182	788,908
Unrestricted	\$ (3,012,918)	1,447,827	(1,565,091)	(2,072,702)	2,018,186
Total net position	\$ (2,787,470)	\$ 1,492,524	\$ (1,294,946)	\$ (1,786,520)	\$ 2,807,094

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, 2021
(With Comparative Totals for 2020)

	Solid Waste Fund	Nonmajor Enterprise Funds	Totals June 30, 2021	Totals June 30, 2020	Governmental Activities- Internal Service Funds
Operating revenues					
Charges for services	156,535	\$ 1,610,818	\$ 1,767,353	\$ 1,468,126	\$ 1,012,037
Total operating revenues	<u>156,535</u>	<u>1,610,818</u>	<u>1,767,353</u>	<u>1,468,126</u>	<u>1,012,037</u>
Operating expenses					
Personnel services	-	1,059,825	1,059,825	836,185	1,501,250
Materials and services	90,905	373,961	464,866	396,537	917,831
Depreciation	11,107	4,931	16,038	16,038	41,086
Total operating expenses	<u>102,012</u>	<u>1,438,717</u>	<u>1,540,729</u>	<u>1,248,760</u>	<u>2,460,167</u>
Operating income (loss)	<u>54,523</u>	<u>172,101</u>	<u>226,624</u>	<u>219,366</u>	<u>(1,448,130)</u>
Nonoperating revenues (expenses)					
Investment earnings	13,066	22,554	35,620	58,403	20,060
Change in post-closure costs	266,714	-	266,714	181,858	-
Other revenues	69,298	36,384	105,682	100,212	1,070,386
Total nonoperating revenues (expenses)	<u>349,078</u>	<u>58,938</u>	<u>408,016</u>	<u>340,473</u>	<u>1,090,446</u>
Income (loss) before contributions and transfers	403,601	231,039	634,640	559,839	(357,684)
Transfers in	-	111,482	111,482	201,000	282,397
Transfers out	-	(140,151)	(140,151)	(115,268)	(5,000)
Government services	-	(114,397)	(114,397)	(92,868)	-
Change in net position	403,601	87,973	491,574	552,703	(80,287)
Total net position, July 1	<u>(3,191,071)</u>	<u>1,404,551</u>	<u>(1,786,520)</u>	<u>(2,339,233)</u>	<u>2,887,381</u>
Total net position, June 30	<u>\$ (2,787,470)</u>	<u>\$ 1,492,524</u>	<u>\$ (1,294,946)</u>	<u>\$ (1,786,530)</u>	<u>\$ 2,807,094</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, 2021
(With Comparative Totals for 2020)

	Solid Waste Fund	Nonmajor Enterprise Funds	Totals June 30, 2021	Totals June 30, 2020	Governmental Activities- Internal Service Funds
Cash flows from operating activities					
Receipts from customers	\$ 169,854	\$ 1,584,908	\$ 1,754,762	\$ 1,477,957	\$ -
Receipts from interfund services provided	-	-	-	-	998,911
Payments to employees	-	(944,544)	(944,544)	(755,074)	(6,422)
Payments to suppliers	(89,925)	(374,617)	(464,542)	(399,449)	(2,415,504)
Net cash provided (used) by operating activities	<u>79,929</u>	<u>265,747</u>	<u>345,676</u>	<u>323,434</u>	<u>(1,423,015)</u>
Cash flows from non-capital financing activities					
Interfund loan activity	22,059	-	22,059	20,665	-
Transfer to/from other funds	-	(134,964)	(134,964)	(2,783)	277,397
Net cash provided (used) by non-capital financing activities	<u>22,059</u>	<u>(134,964)</u>	<u>(112,905)</u>	<u>17,882</u>	<u>277,397</u>
Cash flows from capital and related financing activities					
Purchase of capital assets	-	(8,102)	(8,102)	(4,353)	(29,117)
Net cash used by capital and related financing activities	<u>0</u>	<u>(8,102)</u>	<u>(8,102)</u>	<u>(4,353)</u>	<u>(29,117)</u>
Cash flows from investing activities					
Interest earned and other PERS adjustment for side account	82,364	58,938	141,302	158,615	43,423
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,047,023</u>
Net increase in cash and cash equivalents	<u>82,364</u>	<u>58,938</u>	<u>141,302</u>	<u>158,615</u>	<u>1,090,446</u>
Cash and cash equivalents, beginning	184,352	181,619	365,971	495,578	(84,289)
Cash and cash equivalents, ending	<u>947,217</u>	<u>1,851,476</u>	<u>2,798,693</u>	<u>2,303,117</u>	<u>2,063,954</u>
	<u>\$ 1,131,569</u>	<u>\$ 2,033,095</u>	<u>\$ 3,164,664</u>	<u>\$ 2,798,695</u>	<u>\$ 1,979,665</u>

(Continued on next page)

JEFFERSON COUNTY, OREGON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended
June 30, 2021
(With Comparative Totals for 2020)

	Solid Waste Fund	Nonmajor Enterprise Funds	Totals June 30, 2021	Totals June 30, 2020	Governmental Activities- Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by operating activities					
Operating income (loss)	\$ 54,523	\$ 172,101	\$ 226,624	\$ 219,366	\$ (1,448,130)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	11,107	4,931	16,038	16,038	41,086
Change in accounts receivable	13,319	(25,910)	(12,591)	9,831	(13,126)
Change in inventory		-	-	-	(6,647)
Change in accounts payable	980	(656)	324	(2,912)	3,802
Change in net pension liability		87,330	87,330	35,233	-
Change in deferred inflow		22,308	22,308	48,043	-
Change in deferred outflow		5,643	5,643	(2,165)	-
Total adjustments	<u>25,406</u>	<u>93,646</u>	<u>119,052</u>	<u>104,068</u>	<u>25,115</u>
Net cash provided (used) by operating activities	<u>\$ 79,929</u>	<u>\$ 265,747</u>	<u>\$ 345,676</u>	<u>\$ 323,434</u>	<u>\$ (1,423,015)</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, 2021
(With Comparative Totals for 2020)

	Custodial Funds	Treasurer's Investment Trust Fund	Total June 30, 2021	Total June 30, 2020
ASSETS				
Cash and cash equivalents	\$ -	\$ 19,662,849	\$ 19,662,849	\$ 15,044,288
Property taxes receivable	<u>1,021,227</u>	<u>-</u>	<u>1,021,227</u>	<u>1,163,881</u>
Total assets	<u>1,021,227</u>	<u>19,662,849</u>	<u>20,684,076</u>	<u>16,208,169</u>
LIABILITIES				
Distributions pending to other entities	<u>1,021,227</u>	<u>-</u>	<u>1,021,227</u>	<u>1,163,881</u>
Total liabilities	<u>1,021,227</u>	<u>0</u>	<u>1,021,227</u>	<u>1,163,881</u>
NET POSITION				
Reserved for external investment pool participants	<u>-</u>	<u>19,662,849</u>	<u>19,662,849</u>	<u>15,044,288</u>
Total net position	<u>\$ 0</u>	<u>\$ 19,662,849</u>	<u>\$ 19,662,849</u>	<u>\$ 15,044,288</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, 2021
(With Comparative Totals for 2020)

	<u>Custodial Funds</u>	<u>Treasurer's Investment Trust Fund</u>	<u>Total June 30, 2021</u>	<u>Total June 30, 2020</u>
ADDITIONS				
Taxes	\$ 23,468,495	\$ 22,989,976	\$ 46,458,471	\$ 21,222,029
Other receipts	-	6,246,753	6,246,753	5,230,789
Total additions	<u>23,468,495</u>	<u>29,236,729</u>	<u>52,705,224</u>	<u>26,452,818</u>
DEDUCTIONS				
Distributions	<u>23,468,495</u>	<u>24,618,168</u>	<u>48,086,663</u>	<u>23,950,110</u>
Total deductions	<u>23,468,495</u>	<u>24,618,168</u>	<u>48,086,663</u>	<u>23,950,110</u>
Net change in net position	0	4,618,561	4,618,561	2,502,708
NET POSITION - beginning	-	15,044,288	15,044,288	12,541,580
NET POSITION - ending	<u>\$ 0</u>	<u>\$ 19,662,849</u>	<u>\$ 19,662,849</u>	<u>\$ 15,044,288</u>

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

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, 2021

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
- 231 County (Business) Loan Fund

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

232 Special Transportation Improvements Fund
236 Smoke Management Fund
250 Economic Development Fund
257 Conciliation – Mediation Fund
311 Capital Improvements Fund
320 Courthouse Bond/Construction Fund

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

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

The county reports the following major enterprise fund:

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

325 Landfill Closure Fund
509 Transfer Station Fund

Additionally, the county reports the following fund types:

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

Fiduciary funds, both custodial 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.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, the county funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the county's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

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

Budgets and Budgetary Accounting

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

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

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.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

The county does not utilize encumbrance accounting.

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

Deposits and Investments

The cash balances of substantially all funds are pooled and invested by the County Treasurer for the purpose of increasing earnings through investment activities. The pool's investments are reported at amortized cost, plus accrued interest, which approximates fair value at June 30, 2021. 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, 2021

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 \$10,000, 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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

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.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

Citycounty Insurance Services Implicit Rate Subsidy

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

Compensated Absences

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

Fund Balances

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

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

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

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

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

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

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	\$ 847,904
Investments	<u>55,981,583</u>
Total	<u><u>\$ 56,829,487</u></u>
Fund Type	
Governmental activities	\$ 37,166,640
Fiduciary funds (agency)	<u>19,662,847</u>
Total	<u><u>\$ 56,829,487</u></u>

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

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

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, 2021, the carrying amount of the county's bank deposits was \$847,904 and the respective bank balances totaled \$1,359,524. 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, 2021 the county had no balances exposed to custodial credit risk.

Investments

The county held the following investments at June 30, 2021:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

<u>Investment Type</u>	<u>Maturities</u>	<u>Fair Value</u>
Corporate bonds	5/11/2022	\$ 1,016,397
Corporate bonds	12/15/2022	1,029,084
Corporate bonds	3/15/2023	518,845
Corporate bonds	6/12/2024	1,039,297
Municipals	11/15/2023	250,090
US government agencies	8/2/2021	2,004,737
US government agencies	11/15/2021	3,033,110
US government agencies	9/6/2022	2,028,755
US government agencies	11/23/2022	1,748,432
US government agencies	5/22/2023	999,895
US government agencies	6/8/2023	1,000,676
US government agencies	7/10/2023	999,886
US government agencies	8/24/2023	999,763
US government agencies	9/8/2023	1,748,268
US government agencies	9/28/2023	1,500,332
US government agencies	11/27/2023	1,746,708
US government agencies	12/4/2023	499,346
US treasury notes	2/28/2022	2,022,188
US treasury notes	6/30/2022	1,500,351
US treasury notes	1/15/2023	1,530,351
US treasury notes	1/15/2024	993,945
US treasury notes	2/15/2024	993,516
US treasury notes	3/15/2024	996,016
US treasury notes	5/15/2024	994,609
US treasury notes	7/31/2024	<u>1,058,554</u>
Total investments at market value		32,253,151
Accrued interest		<u>90,760</u>
		32,343,911
Local government investment pool	Varies	<u>23,637,672</u>
Total investments at market value plus accrued interest		<u>\$ 55,981,583</u>

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

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

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Oregon Revised Statutes, Chapter 294, authorizes the county to invest

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

in obligations of the United States Treasury and United States Government agencies, bankers' acceptances issued by an Oregon financial institution, time deposit open accounts, certificates of deposits and savings accounts in banks, mutual savings banks and savings and loan associations, and State of Oregon Local Government Investment Pools.

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

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

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

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

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.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

	Total	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
June 30, 2021				
Corporate bonds	\$ 3,603,622	\$ -	\$ 3,603,622	\$ -
Government agency securities	18,559,998	-	18,559,998	-
US treasury notes	10,089,530	-	10,089,530	-
Total assets	<u>\$ 32,253,151</u>	<u>\$ 0</u>	<u>\$ 32,253,151</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	\$ 292,787	\$ 311,804	\$ 604,591	\$ -
Road Fund	772,213	-	772,213	54,162
Sheriff Fund	35,295	110,988	146,283	-
General Government Fund	756,514	-	756,514	240,021
Public Health Fund	194,831	-	194,831	1,493
Other nonmajor funds	241,972	-	241,972	-
Less allowance for uncollectible	-	-	-	(43,298)
Total	<u>\$ 2,293,612</u>	<u>\$ 422,792</u>	<u>\$ 2,716,404</u>	<u>\$ 252,378</u>
Business-type Funds				
Solid Waste Fund	\$ 34,055	\$ -	\$ 34,055	\$ -
Other nonmajor funds	35,958	-	35,958	200,000
Total	<u>\$ 70,013</u>	<u>\$ 0</u>	<u>\$ 70,013</u>	<u>\$ 200,000</u>

Notes receivable at June 30, 2021 consist of the following:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

Note receivable - Brickhouse Group LLC, payable in monthly installments of \$1,403 including interest at 5%, secured by real property, due January 2016.	\$ 96,923
Note receivable - Hope House, payable in monthly principal only installments, secured by real property, due July 2021.	1,492
Note receivable - Metolius Meadows, payable in varying monthly installments including interest at 2%, secured by real property, due at various dates.	518
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.	38,221
Note receivable - OTIS Venture, interest only for 12 months, followed by 120 monthly payments of \$430, including interest at 6%, due 2027.	53,359
Note receivable - Wild Winds Meat, payable in monthly installments of \$976.84 beginning in 2016 including interest at 6.0%, due September 2021.	7,703
Note receivable - CRR Alt Exit, payable in annual installments beginning in 2019 including interest at 2.49%, due January 2033.	54,162
Note receivable - MAC operating loan, payable in one installments of \$200,000 including interest at 3.0%, due November 2020.	200,000
	<u>\$ 452,378</u>

For the modified accrual basis of accounting, governmental funds report unearned revenue regarding receivables that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report deferred inflows of resources for amounts related to non-exchange transactions that are not available under the modified accrual basis of accounting. During the year ended June 30, 2021 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.

During the fiscal year ended June 30, 2021, the county signed 6 sponsorship agreements for the construction of a new show barn and title sponsorship of various locations at the Jefferson County Fairgrounds. The county agrees to display the various sponsor's agreed-upon identifying information at specified locations in exchange for set payments over several years. As of June 30, 2021, no payments have been made by sponsors and no obligations have been fulfilled by the county. These sponsorship agreements total \$342,500 as a whole with payments to begin July 2021.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

Governmental Activities	Balance June 30, 2020	Additions	Deletions / Reclassification	Balance June 30, 2021
Capital assets				
Land, <i>not being depreciated</i>	\$ 1,587,453	\$ -	\$ -	\$ 1,587,453
Construction in progress, <i>not being depreciated</i>	1,647,078	2,007,617	(1,429,305)	2,225,390
Buildings	32,695,292	1,452,742	-	34,148,034
Equipment and vehicles	8,163,203	1,323,628	(161,806)	9,325,025
Road and infrastructure	3,360,405	103,562	-	3,463,967
Total assets being depreciated	44,218,900	2,879,932	(161,806)	46,937,026
Total capital assets	47,453,431	4,887,549	(1,591,111)	50,749,869
Accumulated depreciation				
Buildings	10,665,032	853,204	-	11,518,236
Equipment and vehicles	6,737,927	452,372	(161,806)	7,028,493
Road and infrastructure	1,907,880	81,471	-	1,989,351
Total depreciation	19,310,839	1,387,047	(161,806)	20,536,080
Total net capital assets	\$ 28,142,592	\$ 3,500,502	\$ (1,429,305)	\$ 30,213,789
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	326,868	14,397	-	341,265
Machinery and equipment	80,821	1,640	-	82,461
Total depreciation	407,689	16,037	0	423,726
Total net capital assets	\$ 286,182	\$ (16,037)	\$ 0	\$ 270,145

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

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

Function	Governmental Activities	Business-type Activities
General operations	\$ 42,559	\$ -
Buildings and grounds	850,514	-
Public safety	196,140	-
Highways and streets	234,364	-
Internal service funds	41,086	-
Health and welfare	7,876	-
Culture and recreation	14,508	-
Transfer station	-	11,106
Fairgrounds RV park	-	3,291
Community development	-	1,640
Total depreciation	\$ 1,387,047	\$ 16,037

NOTE 5 – INTERFUND BALANCES AND ACTIVITY

Balances due to and from other funds at June 30, 2021, 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	23,714
Capital Projects Fund	Economic Development Fund	119,096
Total due to/from other funds		\$ 142,810

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

Transfers to/from other funds at June 30, 2021, consist of the following:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

Fund	Transfers In	Transfers Out
<i>Major governmental funds</i>		
General Fund	\$ 191,660	\$ 3,372,193
Road Fund	565,000	530,000
Sheriff Fund	744,323	204,702
General Government Fund	1,710,000	352,178
Public Health Fund	9,500	-
<i>Nonmajor governmental funds</i>		
District Attorney	-	6,957
Buildings and Grounds Fund	288,152	8,000
Assessor	121,652	-
Community Justice	20,000	80,000
Veterans	55,864	-
Debt Service	599,153	-
RV Park Fund	-	22,017
<i>Internal service funds</i>		
NT & Phone Services Fund	282,397	-
Car Pool Fund	-	5,000
Total governmental funds	<u>\$ 4,587,701</u>	<u>\$ 4,581,047</u>
<i>Major business-type</i>		
<i>Nonmajor business-type</i>		
Community Development Fund	\$ 40,000	\$ 118,136
Code Enforcement Fund	71,482	-
Total business-type	<u>\$ 111,482</u>	<u>\$ 118,136</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, 2021, are as follows:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

	Payable at July 1, 2020	Additions	Reductions	Payable at June 30, 2021	Due within one year
<u>Governmental activities</u>					
Full faith and credit bonds	\$ 7,300,000	\$ -	\$ 180,000	\$ 7,120,000	\$ 185,000
ODOT OTIB Loan #0066	154,866	-	101,180	53,686	53,686
Full faith and credit Note, Series 2020	-	4,000,000	-	4,000,000	144,092
Compensated absences	364,206	4,469	-	368,675	-
	<u>\$ 7,819,072</u>	<u>\$ 0</u>	<u>\$ 281,180</u>	<u>\$ 11,542,361</u>	<u>\$ 382,778</u>

Full Faith and Credit Obligation Bond

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

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

Fiscal Year Ending June 30,	Principal	Interest
2022	\$ 185,000	\$ 308,850
2023	190,000	303,300
2024	195,000	297,600
2025	205,000	289,800
2026	210,000	281,600
2027-2031	1,200,000	1,274,000
2032-2036	1,425,000	1,046,375
2037-2041	1,760,000	709,750
2042-2045	1,750,000	224,250
Total	<u>\$ 7,120,000</u>	<u>\$ 4,735,525</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:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

Fiscal Year		
Ending June 30,	Principal	Interest
2022	\$ 53,686	\$ 249
Total	<u>\$ 53,686</u>	<u>\$ 249</u>

Full Faith and Credit Note, Series 2020

During the fiscal year ending June 30, 2021, the county entered into an agreement with the Government Capital Corporation for a loan of \$4,000,000 to complete construction of the Jefferson County Health and Wellness Campus. Terms of the loan include annual payments including 3.319% interest through July 2040. The obligation of the county to make payments is a full faith and credit obligation of the county.

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

Fiscal Year		
Ending June 30,	Principal	Interest
2022	\$ 144,092	\$ 132,768
2023	148,874	127,986
2024	153,816	123,044
2025	158,921	117,939
2026	164,196	112,664
2027-2031	906,440	477,859
2032-2036	1,067,197	317,103
2037-2040	1,256,464	127,836
Total	<u>\$ 4,000,000</u>	<u>\$ 1,537,199</u>

NOTE 7 – PENSION PLAN

Name of pension plan

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

Description of benefit terms

Plan Benefits

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

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

1. Pension Benefits

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

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

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.

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

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.

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.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

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, 2017 actuarial valuation as subsequently modified by 2018 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2019. 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, 2021 were \$964,622, 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, 2021 were:

<u>Rate Category</u>	<u>Normal Cost Rate</u>	<u>Combined UAL Rate</u>	<u>Net Rate</u>
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%

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/2020-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.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

Actuarial Methods and Assumptions

Valuation Date	12/31/2018
Measurement Date	6/30/2020
Experience Study	2018, published July 24, 2019
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>Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active Members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disable Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

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

Long-term expected rate of return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 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/2020-CAFR.pdf>.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

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)	\$ 14,384,854	\$ 9,687,309	\$ 5,748,200

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

At June 30, 2021, the county reported a liability of \$9,687,309 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The county's proportion of the net pension liability was based on a projection of the county's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the county's proportion was .04438947 percent.

For the year ended June 30, 2021, the county recognized pension expense of \$3,842,977. Pension expense includes the county's proportionate share of system pension expense of \$2,430,282, amount charged to various functions for 2021 lump sum payment to PERS of \$1,047,023, and employee contributions picked up by the county of \$365,672.

At June 30, 2021, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 426,359	\$ -
Changes in assumptions	519,887	18,216
Net difference between projected and actual earnings on pension plan investments	1,139,102	-
Changes in proportion and differences between County contributions and proportionate share of contributions	2,135,185	1,243,759
County contributions subsequent to the measurement date	(1,773,223)	-
Total	\$ 2,447,310	\$ 1,261,975

\$1,773,223 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Deferred outflow or (inflow) of Resources
2021	\$ 708,735
2022	895,007
2023	796,766
2024	520,098
2025	37,952
Thereafter	-
Total	\$ 2,958,558

Changes in Plan Provisions Subsequent to Measurement Date

There were no changes subsequent to the June 30, 2020 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.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

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

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

NOTE 9 – OTHER POST-EMPLOYMENT EMPLOYEE BENEFIT PLANS

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

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

Plan Description

Organization

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

Plan Membership

RHIA was established by ORS 238.420. The plan was closed to new entrants hired on or after August 29, 2003. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

Contribution

Contributions are mandatory for each employer that is a member of PERS. For the fiscal year ended June 30, 2021, 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, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2018.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

Actuarial Methods and Assumptions

Valuation Date	December 31, 2018
Measurement Date	June 30, 2020
Experience Study	2018, published July 24, 2019
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.5 percent
Long-term expected rate of return	7.2 percent
Discount Rate	7.2 percent
Projected Salary Increases	3.5 percent
Retiree healthcare participation	Healthy retirees: 32%; Disabled retirees: 20%
Healthcare cost trend rate	Not applicable
Mortality	<p>Healthy retirees and beneficiaries: RP-2010 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-back as described in the valuation.</p> <p>Active members: RP-2010 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-back as described in the valuation.</p> <p>Disabled retirees: RP-2010 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2018 Experience Study which reviewed experience for the four-year period ending on December 31, 2018.

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 May 2019 the PERS Board reviewed long-term assumptions developed by both

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

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/2020-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)	\$ (65,127)	\$ (80,670)	\$ (93,959)

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

At June 30, 2021, the county reported an asset of \$80,670 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, 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, 2020, the county’s proportion was .003959064 percent.

For the year ended June 30, 2021, the county recognized income of \$2,353. At June 30, 2021, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 8,247
Changes in assumptions	-	4,288
Net difference between projected and actual earnings on OPEB plan investments	8,971	-
Changes in proportion and differences between County contributions and proportionate share of contributions	21,832	789
Total	\$ 30,803	\$ 13,324

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
2022	\$ 2,727
2023	8,606
2024	3,316
2025	2,830
2026	-
Thereafter	-
Total	\$ 17,479

Changes in Plan Provisions Subsequent to Measurement Date

There were no changes subsequent to the June 30, 2020 measurement date that would require a brief description under GASB standard.

County Retiree Health Plan

Plan Description

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

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

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

Funding Policy

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

Annual OPEB Cost and Total OPEB Liability

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

Actuarial Methods and Assumptions

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

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

	1% Decrease	Discount Rate	1% Increase
County's proportionate share of the net OPEB liability (asset)	\$ 312,862	\$ 282,395	\$ 254,419
	1% Decrease	Trend Rate	1% Increase
County's proportionate share of the net OPEB liability (asset)	\$ 238,556	\$ 282,395	\$ 336,106

At June 30, 2021, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ (50,207)	\$ -
Changes in assumptions	(17,916)	18,084
County contributions subsequent to the measurement date	-	10,203
Total	\$ (68,123)	\$ 28,287

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
2022	\$ (7,301)
2023	(7,301)
2024	(7,301)
2025	(7,301)
2026	(7,301)
Thereafter	(13,534)
Total	\$ (50,039)

Program membership consisted of 68 active and 1 retired participants at July 1, 2020.

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, 2021, which are related to services performed in the fiscal year ended June 30, 2021. Future claims related to service during that period are not determinable and historically not significant.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

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 6 years is \$4,400,969 as of June 30, 2021. 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, 2021, 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, 2021, the county abated property taxes totaling \$371,467 under this program.

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

For the fiscal year ended June 30, 2021, the county abated property taxes totaling \$20,871 under this program.

NOTE 13 – PROPERTY TAX LIMITATIONS

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

Under an additional constitutional limitation, the maximum assessed value of property for 1997-98 was reduced to ninety percent of each property's assessed value for the 1995-96 tax

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

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 13 Xerox, 1 Ricoh, and 3 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, 2021, was \$35,460. Future minimum lease payments are as follows:

Fiscal Year	Copy Machine Leases
2022	\$ 24,289
2023	18,437
2024	13,777
2025	5,792
2026	3,533
Total	\$ 65,828

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

NOTE 15 – FUND BALANCE CLASSIFICATION

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

Fund balances	General Fund	Road Fund	Sheriff Fund	General Government Fund	Public Health Fund	Nonmajor Funds	Total
Restricted fund balance							
<u>Nonspendable</u>							
Inventory	\$ -	\$ 1,753,600	\$ -	\$ -	\$ -	\$ -	\$ 1,753,600
<u>Restricted</u>							
Roads	-	4,780,296	-	-	-	-	4,780,296
Public safety	-	-	192,467	-	-	2,411,403	2,603,870
General government	-	-	-	915,217	-	343,811	1,259,028
Health and welfare	-	-	-	-	2,519,844	3,736,090	6,255,934
Debt service	-	-	-	-	-	1,701,258	1,701,258
	<u>0</u>	<u>4,780,296</u>	<u>192,467</u>	<u>915,217</u>	<u>2,519,844</u>	<u>8,192,562</u>	<u>16,600,386</u>
Unrestricted fund balance							
<u>Committed</u>							
Public safety	-	-	1,251,451	-	-	-	1,251,451
General government	-	-	-	8,217,965	-	435,064	8,653,029
	<u>0</u>	<u>0</u>	<u>1,251,451</u>	<u>8,217,965</u>	<u>0</u>	<u>435,064</u>	<u>9,904,480</u>
<u>Assigned</u>							
Capital projects	-	407,766	391,572	-	-	-	799,338
	<u>0</u>	<u>407,766</u>	<u>391,572</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>799,338</u>
<u>Unassigned</u>	<u>5,358,985</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,358,985</u>
Total fund balances	<u>\$ 5,358,985</u>	<u>\$ 6,941,662</u>	<u>\$ 1,835,490</u>	<u>\$ 9,133,182</u>	<u>\$ 2,519,844</u>	<u>\$ 8,627,626</u>	<u>\$ 34,416,789</u>

NOTE 16 – PRIOR PERIOD ADJUSTMENT

A \$529,116 prior period adjustment was made to record the June 30, 2020 inventory value at the Trout Creek rock pit.

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
2021	0.04438947%	\$ 9,687,309	\$ 7,464,005	129.79%	75.80%
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
2021	\$ 964,622	\$ 964,622	\$ -	\$ 8,098,328	11.91%
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
2021	0.03959064%	\$ (80,670)	\$ 7,464,005	-1.08%	150.10%
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
2021	\$ 2,518	\$ 2,518	\$ -	\$ 8,098,328	0.03%
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
2021	\$ 279,635	\$ 28,510	\$ 10,541	\$ (14,425)	\$ (7,789)
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,	Actuarially Determined Contribution	Contributions During Year	Difference	County covered payroll	Contributions as a percent of covered payroll
2021	\$ 10,203	\$ 10,203	\$ -	\$ 8,126,293	0.13%
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
\$ (14,077)	\$ 282,395	\$ 7,728,882	3.65%
\$ (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, 2021

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 7,489,252	\$ 7,144,145	\$ 7,144,145	\$ (345,107)
Intergovernmental revenues	773,817	700,556	700,556	(73,261)
Charges for services	1,261,210	1,380,372	1,380,372	119,162
Fines and forfeitures	1,309	1,000	1,000	(309)
Interest earned	76,128	61,000	61,000	(15,128)
Miscellaneous revenue	961,517	763,755	781,755	(179,762)
Total revenues	10,563,233	10,050,828	10,068,828	(494,405)
Expenditures				
General services	792,611	818,906	818,906	26,295
Juvenile community justice	327,406	483,466	483,466	156,060
Assessment	544,750	637,383	637,383	92,633
Board of equalization	670	820	820	150
County clerk	258,569	268,709	268,709	10,140
District attorney	812,054	870,152	870,152	58,098
Public health	718,226	667,050	782,018	63,792
Sheriff department	2,681,856	2,623,664	2,623,664	(58,192)
Surveyor	36,602	45,120	51,120	14,518
Treasurer	8,088	14,086	14,086	5,998
Finance and tax	385,264	435,656	435,656	50,392
Buildings and grounds	713,816	735,639	735,639	21,823
Senior center	34,638	42,950	42,950	8,312
Non-departmental	760,463	958,296	979,896	219,433
Operating contingency	-	150,000	50,400	50,400
Total expenditures	8,075,013	8,751,897	8,794,865	719,852
Excess of revenues over (under) expenditures	2,488,220	1,298,931	1,273,963	(1,214,257)
Other financing sources (uses)				
Transfers in	191,660	108,937	223,905	32,245
Transfers out	(3,372,193)	(3,621,144)	(3,711,144)	(338,951)
Government services	(131,885)	(131,885)	(131,885)	-
Total other financing sources (uses)	(3,312,418)	(3,644,092)	(3,619,124)	(306,706)
Net change in fund balance	(824,198)	(2,345,161)	(2,345,161)	(1,520,963)
Available fund balance, July 1	6,147,884	4,845,161	4,845,161	(1,302,723)
Available fund balance, June 30	5,323,686	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$(2,823,686)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>35,299</u>
Fund basis fund balance	5,358,985
Adjust property taxes to full accrual	<u>249,195</u>
GAAP Ending fund balance	<u>\$ 5,608,180</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, 2021

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Licenses and permits	45,461	38,000	38,000	(7,461)
Intergovernmental revenues	3,392,518	2,731,608	2,731,608	(660,910)
Charges for services	185,750	189,000	189,000	3,250
Interest earned	54,850	43,766	43,766	(11,084)
Miscellaneous revenue	549,455	3,009,347	3,009,347	2,459,892
Total revenues	4,278,034	6,061,721	6,061,721	1,783,687
Expenditures				
Administration	1,277,678	1,382,570	1,382,570	104,892
Bridges, culverts, and signs	26,420	175,000	175,000	148,580
Operations and maintenance	1,623,503	4,715,868	4,715,868	3,092,365
Weed control	44,908	153,392	153,392	108,484
Federal, state, county road construction	577,383	295,001	295,001	(282,382)
Road equipment	548,180	1,002,454	1,002,454	454,274
Noxious weeds	94,071	140,175	140,175	46,104
Footpaths and bicycle paths	-	120,487	120,487	120,487
SDC county roads	-	268,830	268,830	268,830
SDC CCR roads	-	244,719	244,719	244,719
Operating contingency	-	100,000	100,000	100,000
Total expenditures	4,192,143	8,598,496	8,598,496	4,406,353
Excess of revenues over (under) expenditures	85,891	(2,536,775)	(2,536,775)	(2,622,666)
Other financing sources (uses)				
Transfers in	565,000	565,000	565,000	-
Transfers out	(530,000)	(530,000)	(530,000)	-
Government services	(240,866)	(213,000)	(213,000)	27,866
Total other financing sources (uses)	(205,866)	(178,000)	(178,000)	27,866
Net change in fund balance	(119,975)	(2,714,775)	(2,714,775)	(2,594,800)
Available fund balance, July 1	5,311,441	4,910,839	4,910,839	(400,602)
Available fund balance, June 30	5,191,466	<u>\$ 2,196,064</u>	<u>\$ 2,196,064</u>	<u>\$(2,995,402)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	25,375
Inventory	<u>1,724,820</u>
Fund basis fund balance	6,941,661
Note receivable	<u>54,162</u>
GAAP Ending fund balance	<u><u>\$ 6,995,823</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, 2021

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 2,530,505	\$ 2,382,012	\$ 2,382,012	\$ (148,493)
Licenses and permits	13,693	13,000	13,000	(693)
Intergovernmental revenues	407,119	77,655	77,655	(329,464)
Charges for services	282,003	283,818	283,818	1,815
Fines and forfeitures	8,718	1,000	1,000	(7,718)
Interest earned	29,436	59,200	59,200	29,764
Miscellaneous revenue	98,691	34,666	34,666	(64,025)
Total revenues	<u>3,370,165</u>	<u>2,851,351</u>	<u>2,851,351</u>	<u>(518,814)</u>
Expenditures				
Animal control	78,595	79,167	87,667	9,072
E-911	821,638	312,247	822,247	609
Jail operations	3,343,101	3,464,180	3,489,180	146,079
Sheriff grants	200,040	177,852	177,852	(22,188)
Correction construction	35,990	825,146	825,146	789,156
Operating contingency	-	200,000	60,032	60,032
Total expenditures	<u>4,479,364</u>	<u>5,058,592</u>	<u>5,462,124</u>	<u>982,760</u>
Excess of revenues over (under) expenditures	<u>(1,109,199)</u>	<u>(2,207,241)</u>	<u>(2,610,773)</u>	<u>(1,501,574)</u>
Other financing sources (uses)				
Transfers in	744,323	1,075,323	1,075,323	331,000
Transfers out	(204,702)	(117,980)	(232,948)	(28,246)
Government services	(273,229)	(302,958)	(302,958)	(29,729)
Total other financing sources (uses)	<u>266,392</u>	<u>654,385</u>	<u>539,417</u>	<u>273,025</u>
Net change in fund balance	(842,807)	(1,552,856)	(2,071,356)	(1,228,549)
Available fund balance, July 1	<u>2,664,502</u>	<u>2,776,773</u>	<u>2,785,273</u>	<u>120,771</u>
Available fund balance, June 30	1,821,695	<u>\$ 1,223,917</u>	<u>\$ 713,917</u>	<u>\$(1,107,778)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>13,796</u>
Fund basis fund balance	1,835,491
Adjust property taxes to full accrual	<u>89,127</u>
GAAP Ending fund balance	<u>\$ 1,924,618</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 478,093	\$ 420,000	\$ 460,000	\$ (18,093)
Licenses and permits	78,127	82,000	82,000	3,873
Intergovernmental revenues	637,612	562,999	578,999	(58,613)
Charges for services	791,851	4,724,260	4,724,260	3,932,409
Interest earned	108,773	51,000	51,000	(57,773)
Business loan principal	58,033	61,559	61,559	3,526
Business loan interest	14,748	19,640	19,640	4,892
Miscellaneous revenue	1,679,690	3,881,000	3,881,000	2,201,310
Total revenues	3,846,927	9,802,458	9,858,458	6,011,531
Expenditures				
County schools	165,583	150,000	166,000	417
Transient occupancy tax	98,858	210,250	210,250	111,392
County projects	26,657	129,858	129,858	103,201
County business loan administration	3,773	10,250	10,250	6,477
County NT and phone services	435,606	520,157	520,157	84,551
Special transportation	67,700	154,000	154,000	86,300
County business loans	-	878,900	878,900	878,900
Statewide transportation imprv fund	104,281	350,000	350,000	245,719
Smoke management	67,681	81,085	81,085	13,404
Economic development	21,657	227,683	227,683	206,026
Conciliation mediation	21,500	87,516	87,516	66,016
Car pool	461,910	684,025	684,025	222,115
Courthouse bond/construction	16,950	30,000	30,000	13,050
Capital improvements	3,268,734	15,877,500	15,877,500	12,608,766
Operating contingency	-	78,000	78,000	78,000
Total expenditures	4,760,890	19,469,224	19,485,224	14,724,334
Excess of revenues over (under) expenditures	(913,963)	(9,666,766)	(9,626,766)	(8,712,803)
Other financing sources (uses)				
Debt proceeds	4,000,000	4,000,000	4,000,000	-
Transfers in	1,992,397	1,992,397	1,992,397	-
Transfers out	(357,178)	(357,178)	(397,178)	(40,000)
Government services	(267,866)	(313,801)	(313,801)	(45,935)
Total other financing sources (uses)	5,367,353	5,321,418	5,281,418	(85,935)
Net change in fund balance	4,453,390	(4,345,348)	(4,345,348)	(8,798,738)
Available fund balance, July 1	5,385,841	4,455,453	4,455,453	(930,388)
Available fund balance, June 30	\$ 9,839,231	\$ 110,105	\$ 110,105	\$ (9,729,126)

(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, 2021

Reconciliation of budgetary fund balance to GAAP fund balance

Fund balance	\$ 9,839,231
Market value adjustment for investments	45,648
Less Internal Service Fund 507	(507,744)
Less Internal Service Fund 221	<u>(243,953)</u>
Fund basis fund balance	9,133,182
Business loan principal	<u>240,021</u>
GAAP Ending fund balance	<u><u>\$ 9,373,203</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 5,895,040	\$ 5,234,651	\$ 6,154,997	\$ 259,957
Charges for services	9,451	25,000	25,000	15,549
Interest earned	19,317	33,200	33,200	13,883
Miscellaneous revenue	196,451	69,500	69,500	(126,951)
Total revenues	<u>6,120,259</u>	<u>5,362,351</u>	<u>6,282,697</u>	<u>162,438</u>
Expenditures				
CO health board	1,629,315	1,884,994	1,884,994	255,679
Public health grants	1,578,763	1,270,023	2,112,369	533,606
MH alcohol and drug program	1,516,438	1,644,770	1,644,770	128,332
Developmental disability	27,439	401,505	401,505	374,066
Federal childcare grant	9,178	33,795	33,795	24,617
OHP mental health	34,466	935,214	935,214	900,748
Total expenditures	<u>4,795,599</u>	<u>6,170,301</u>	<u>7,012,647</u>	<u>2,217,048</u>
Excess of revenues over (under) expenditures	<u>1,324,660</u>	<u>(807,950)</u>	<u>(729,950)</u>	<u>(2,054,610)</u>
Other financing sources (uses)				
Transfers in	9,500	9,500	9,500	-
Government services	(354,219)	(326,060)	(404,060)	(49,841)
Total other financing sources (uses)	<u>(344,719)</u>	<u>(316,560)</u>	<u>(394,560)</u>	<u>(49,841)</u>
Net change in fund balance	979,941	(1,124,510)	(1,124,510)	(2,104,451)
Available fund balance, July 1	<u>1,530,850</u>	<u>1,400,195</u>	<u>1,400,195</u>	<u>(130,655)</u>
Available fund balance, June 30	2,510,791	<u>\$ 275,685</u>	<u>\$ 275,685</u>	<u>\$(2,235,106)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>9,054</u>
Fund basis fund balance	2,519,845
Note receivable	<u>1,492</u>
GAAP Ending fund balance	<u>\$ 2,521,337</u>

JEFFERSON COUNTY, OREGON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING
For the Year Ended
June 30, 2021

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, 2021 disbursements in the major special revenue funds were within certified budget amounts in all departments and programs with exception of the following:

General Fund, Sheriff Department	\$58,192
Road Fund, Federal, state, county road construction	\$282,382
Sheriff Fund, Sheriff grants	\$22,188

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, 2021

	202 Road Fund	203 Fed, State, & County Road Const Fund	204 Road Equipment Fund	205 Noxious Weeds Enforcement Fund
ASSETS				
Cash and investments	\$ 3,358,488	\$ 344,864	\$ 532,879	\$ 71,567
Accounts receivable	190,892	571,927	-	9,394
Notes receivable	54,162	-	-	-
Inventory	1,724,820	-	-	-
Total assets	\$ 5,328,362	\$ 916,791	\$ 532,879	\$ 80,961
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 17,289	\$ 538,289	\$ -	\$ 1,689
Total liabilities	17,289	538,289	0	1,689
Deferred inflows of resources				
Unavailable notes receivable	54,162	-	-	-
Total deferred inflows of resources	54,162	0	0	0
Fund balance				
Nonspendable	1,724,820	-	-	-
Restricted	3,532,091	378,502	-	-
Assigned	-	-	532,879	79,272
Total fund balance	5,256,911	378,502	532,879	79,272
Total liabilities and fund balance	\$ 5,328,362	\$ 916,791	\$ 532,879	\$ 80,961

212 Footpaths & Bicycle Trail Fund	313 SDC County Roads Fund	314 SDC CRR Roads Fund	Totals June 30, 2021
\$ 127,831	\$ 315,504	\$ 250,763	\$ 5,001,896
-	-	-	772,213
-	-	-	54,162
-	-	-	1,724,820
<u>\$ 127,831</u>	<u>\$ 315,504</u>	<u>\$ 250,763</u>	<u>\$ 7,553,091</u>
\$ -	\$ -	\$ -	\$ 557,267
<u>0</u>	<u>0</u>	<u>0</u>	<u>557,267</u>
-	-	-	54,162
<u>0</u>	<u>0</u>	<u>0</u>	<u>54,162</u>
-	-	-	1,724,820
127,831	315,504	250,763	4,604,691
-	-	-	612,151
<u>127,831</u>	<u>315,504</u>	<u>250,763</u>	<u>6,941,662</u>
<u>\$ 127,831</u>	<u>\$ 315,504</u>	<u>\$ 250,763</u>	<u>\$ 7,553,091</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
ROAD FUND
For the Year Ended
June 30, 2021

	202 Road Fund	203 Fed, State, & County Road Const Fund	204 Road Equipment Fund	205 Noxious Weeds Enforcement Fund
Revenues				
Taxes	\$ 50,000	\$ -	\$ -	\$ -
Licenses and permits	23,382	-	-	-
Intergovernmental revenues	2,747,400	634,514	-	46,334
Charges for services	55,666	-	-	-
Interest earned	(27,494)	(2,473)	(1,691)	712
Miscellaneous revenues	503,308	-	43,647	-
Total revenues	<u>3,352,262</u>	<u>632,041</u>	<u>41,956</u>	<u>47,046</u>
Expenditures				
Current				
Highways and streets	2,869,724	577,383	548,179	90,570
Total expenditures	<u>2,869,724</u>	<u>577,383</u>	<u>548,179</u>	<u>90,570</u>
Excess of revenues over (under) expenditures	<u>482,538</u>	<u>54,658</u>	<u>(506,223)</u>	<u>(43,524)</u>
Other financing sources (uses)				
Transfers in	-	-	500,000	65,000
Transfers out	(523,000)	-	-	(7,000)
Government services	(197,465)	(2,498)	(35,029)	(5,874)
Total other financing sources (uses)	<u>(720,465)</u>	<u>(2,498)</u>	<u>464,971</u>	<u>52,126</u>
Net change in fund balance	(237,927)	52,160	(41,252)	8,602
Available fund balance, July 1	4,965,722	326,342	574,131	70,670
Prior period adjustment	529,116	-	-	-
Available fund balance, June 30	<u>\$ 5,256,911</u>	<u>\$ 378,502</u>	<u>\$ 532,879</u>	<u>\$ 79,272</u>

212 Footpaths & Bicycle Trail Fund	313 SDC County Roads Fund	314 SDC CRR Roads Fund	Totals June 30, 2021
\$ -	\$ -	\$ -	\$ 50,000
22,079	-	-	45,461
-	-	-	3,428,248
-	65,990	30,863	152,519
(648)	(759)	(1,078)	(33,431)
-	-	-	546,955
<u>21,431</u>	<u>65,231</u>	<u>29,785</u>	<u>4,189,752</u>
-	-	-	4,085,856
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,085,856</u>
<u>21,431</u>	<u>65,231</u>	<u>29,785</u>	<u>103,896</u>
-	-	-	565,000
-	-	-	(530,000)
-	-	-	(240,866)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(205,866)</u>
21,431	65,231	29,785	(101,970)
106,400	250,273	220,978	6,514,516
-	-	-	529,116
<u>\$ 127,831</u>	<u>\$ 315,504</u>	<u>\$ 250,763</u>	<u>\$ 6,941,662</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, 2021

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Licenses and permits	23,382	15,000	15,000	(8,382)
Intergovernmental revenues	2,747,400	2,706,572	2,706,572	(40,828)
Charges for services	55,666	84,500	84,500	28,834
Interest earned	37,563	30,000	30,000	(7,563)
Miscellaneous revenues	503,308	773,427	773,427	270,119
Total revenues	<u>3,417,319</u>	<u>3,659,499</u>	<u>3,659,499</u>	<u>242,180</u>
Expenditures				
Administration	1,277,677	1,382,571	1,382,571	104,894
Bridge, culvert, and sign division	26,420	175,000	175,000	148,580
Operation and maintenance	1,623,503	4,715,868	4,715,868	3,092,365
Weed control division	48,409	156,892	156,892	108,483
Operating contingency	-	100,000	100,000	100,000
Total expenditures	<u>2,976,009</u>	<u>6,530,331</u>	<u>6,530,331</u>	<u>3,554,322</u>
Excess of revenues over (under) expenditures	<u>441,310</u>	<u>(2,870,832)</u>	<u>(2,870,832)</u>	<u>(3,312,142)</u>
Other financing sources (uses)				
Loan proceeds	-	2,233,420	2,233,420	2,233,420
Transfers out	(523,000)	(523,000)	(523,000)	-
Government services	(197,465)	(175,000)	(175,000)	22,465
Total other financing sources (uses)	<u>(720,465)</u>	<u>1,535,420</u>	<u>1,535,420</u>	<u>2,255,885</u>
Net change in fund balance	<u>(279,155)</u>	<u>(1,335,412)</u>	<u>(1,335,412)</u>	<u>(1,056,257)</u>
Available fund balance, July 1	<u>3,793,640</u>	<u>3,527,816</u>	<u>3,527,816</u>	<u>(265,824)</u>
Available fund balance, June 30	<u>3,514,485</u>	<u>\$ 2,192,404</u>	<u>\$ 2,192,404</u>	<u>\$(1,322,081)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	17,606
Inventory	1,724,820
Business loans receivable	54,162
GAAP Ending fund balance	<u>\$ 5,311,073</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 634,514	\$ -	\$ -	\$ (634,514)
Interest earned	3,788	3,104	3,104	(684)
Total revenues	<u>638,302</u>	<u>3,104</u>	<u>3,104</u>	<u>(635,198)</u>
Expenditures				
Materials and services	<u>577,383</u>	<u>295,001</u>	<u>295,001</u>	<u>(282,382)</u>
Total expenditures	<u>577,383</u>	<u>295,001</u>	<u>295,001</u>	<u>(282,382)</u>
Excess of revenues over (under) expenditures	60,919	(291,897)	(291,897)	(352,816)
Other financing sources (uses)				
Government services	<u>(2,498)</u>	<u>(18,500)</u>	<u>(18,500)</u>	<u>(16,002)</u>
Total other financing sources (uses)	<u>(2,498)</u>	<u>(18,500)</u>	<u>(18,500)</u>	<u>(16,002)</u>
Net changes in fund balance	58,421	(310,397)	(310,397)	(368,818)
Available fund balance, July 1	<u>318,305</u>	<u>310,397</u>	<u>310,397</u>	<u>(7,908)</u>
Available fund balance, June 30	376,726	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (376,726)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>1,776</u>
GAAP Ending fund balance	<u>\$ 378,502</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 5,597	\$ 4,975	\$ 4,975	\$ (622)
Miscellaneous revenues	43,646	-	-	(43,646)
Total revenues	<u>49,243</u>	<u>4,975</u>	<u>4,975</u>	<u>(44,268)</u>
Expenditures				
Capital outlay	548,179	1,002,454	1,002,454	454,275
Total expenditures	<u>548,179</u>	<u>1,002,454</u>	<u>1,002,454</u>	<u>454,275</u>
Excess of revenues over (under) expenditures	<u>(498,936)</u>	<u>(997,479)</u>	<u>(997,479)</u>	<u>(498,543)</u>
Other financing sources (uses)				
Transfers in	500,000	500,000	500,000	-
Government services	(35,029)	-	-	35,029
Total other financing sources (uses)	<u>464,971</u>	<u>500,000</u>	<u>500,000</u>	<u>35,029</u>
Net change in fund balance	(33,965)	(497,479)	(497,479)	(463,514)
Available fund balance, July 1	<u>564,221</u>	<u>497,479</u>	<u>497,479</u>	<u>(66,742)</u>
Available fund balance, June 30	530,256	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (530,256)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>2,623</u>
GAAP Ending fund balance	<u>\$ 532,879</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 46,334	\$ 47,036	\$ 47,036	\$ 702
Interest earned	712	400	400	(312)
Total revenues	<u>47,046</u>	<u>47,436</u>	<u>47,436</u>	<u>390</u>
Expenditures				
Personal services	83,482	89,439	89,439	5,957
Materials and services	10,588	50,736	50,736	40,148
Total expenditures	<u>94,070</u>	<u>140,175</u>	<u>140,175</u>	<u>46,105</u>
Excess of revenues over (under) expenditures	<u>(47,024)</u>	<u>(92,739)</u>	<u>(92,739)</u>	<u>(45,715)</u>
Other financing sources (uses)				
Transfers in	65,000	65,000	65,000	-
Transfers out	(3,500)	(3,500)	(3,500)	-
Government services	<u>(5,874)</u>	<u>(11,500)</u>	<u>(11,500)</u>	<u>(5,626)</u>
Total other financing sources (uses)	<u>55,626</u>	<u>50,000</u>	<u>50,000</u>	<u>(5,626)</u>
Net change in fund balance	8,602	(42,739)	(42,739)	(51,341)
Available fund balance, July 1	<u>70,670</u>	<u>46,399</u>	<u>46,399</u>	<u>(24,271)</u>
Available fund balance, June 30	<u>\$ 79,272</u>	<u>\$ 3,660</u>	<u>\$ 3,660</u>	<u>\$ (75,612)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 22,079	\$ 23,000	\$ 23,000	\$ 921
Interest earned	1,329	1,044	1,044	(285)
Total revenues	<u>23,408</u>	<u>24,044</u>	<u>24,044</u>	<u>636</u>
Expenditures				
Materials and services	-	120,487	120,487	120,487
Total expenditures	<u>0</u>	<u>120,487</u>	<u>120,487</u>	<u>120,487</u>
Excess of revenues over (under) expenditures	<u>23,408</u>	<u>(96,443)</u>	<u>(96,443)</u>	<u>(119,851)</u>
Other financing sources (uses)				
Government services	-	(8,000)	(8,000)	(8,000)
Total other financing sources (uses)	<u>0</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>(8,000)</u>
Net changes in fund balance	23,408	(104,443)	(104,443)	(127,851)
Available fund balance, July 1	<u>103,800</u>	<u>104,443</u>	<u>104,443</u>	<u>643</u>
Available fund balance, June 30	127,208	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (127,208)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>622</u>
GAAP Ending net position	<u>\$ 127,830</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 65,990	\$ 45,000	\$ 45,000	\$ (20,990)
Interest earned	3,162	2,216	2,216	(946)
Total revenues	69,152	47,216	47,216	(21,936)
Expenditures				
Materials and services	-	268,829	268,829	268,829
Total expenditures	0	268,829	268,829	268,829
Excess of revenues over (under) expenditures and net changes in fund balance	69,152	(221,613)	(221,613)	(290,765)
Available fund balance, July 1	244,870	221,613	221,613	(23,257)
Available fund balance, June 30	314,022	\$ 0	\$ 0	\$ (314,022)

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	1,482
GAAP Ending net position	\$ 315,504

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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 30,863	\$ 40,000	\$ 40,000	\$ 9,137
Interest earned	2,700	2,027	2,027	(673)
Total revenues	<u>33,563</u>	<u>42,027</u>	<u>42,027</u>	<u>8,464</u>
Expenditures				
Materials and services	-	244,719	244,719	244,719
Total expenditures	<u>0</u>	<u>244,719</u>	<u>244,719</u>	<u>244,719</u>
Excess of revenues over (under) expenditures and net changes in fund balance	33,563	(202,692)	(202,692)	(236,255)
Available fund balance, July 1	<u>215,934</u>	<u>202,692</u>	<u>202,692</u>	<u>(13,242)</u>
Available fund balance, June 30	249,497	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (249,497)</u></u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>1,266</u>
GAAP Ending net position	<u><u>\$ 250,763</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, 2021

	209 Animal Control Fund	210 E-911 Fund	265 Jail Operations Fund	266 Sheriff Grant Fund
ASSETS				
Cash and investments	\$ 8,059	\$ 191,581	\$ 1,275,834	\$ 6,455
Accounts receivable	5,304	10,327	1,607	18,057
Taxes receivable	-	-	110,373	-
Total assets	<u>\$ 13,363</u>	<u>\$ 201,908</u>	<u>\$ 1,387,814</u>	<u>\$ 24,512</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 25,647	\$ 61,215	\$ 8,484
Total liabilities	<u>0</u>	<u>25,647</u>	<u>61,215</u>	<u>8,484</u>
Deferred inflows of resources				
Unavailable property taxes	-	-	88,511	-
Total deferred inflows of resources	<u>0</u>	<u>0</u>	<u>88,511</u>	<u>0</u>
Fund balance				
Committed	13,363	-	1,238,088	-
Restricted	-	176,261	-	16,028
Assigned	-	-	-	-
Total fund balance	<u>13,363</u>	<u>176,261</u>	<u>1,238,088</u>	<u>16,028</u>
Total liabilities and fund balance	<u>\$ 13,363</u>	<u>\$ 201,908</u>	<u>\$ 1,387,814</u>	<u>\$ 24,512</u>

308 Correction Construction Fund	401 Jail Bond Repayment Fund	<u>Totals</u> June 30, 2021
\$ 391,572	\$ 178	\$ 1,873,679
-	-	35,295
-	615	110,988
<u>\$ 391,572</u>	<u>\$ 793</u>	<u>\$ 2,019,962</u>
\$ -	\$ -	\$ 95,346
0	0	95,346
-	615	89,126
0	615	89,126
-	-	1,251,451
-	178	192,467
391,572	-	391,572
391,572	178	1,835,490
<u>\$ 391,572</u>	<u>\$ 793</u>	<u>\$ 2,019,962</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
SHERIFF FUND
For the Year Ended
June 30, 2021

	209 Animal Control Fund	210 E-911 Fund	265 Jail Operations Fund	266 Sheriff Grant Fund
Revenues				
Taxes	\$ -	\$ -	\$ 2,530,209	\$ -
Licenses and permits	13,693	-	-	-
Intergovernmental revenues	-	-	331,051	76,068
Fines and forfeitures	-	-	8,718	-
Charges for services	-	282,003	-	-
Interest earned	(138)	(5,045)	(20,499)	(901)
Miscellaneous revenues	-	-	56,862	7,681
Total revenues	<u>13,555</u>	<u>276,958</u>	<u>2,906,341</u>	<u>82,848</u>
Expenditures				
Current				
Public safety	78,595	296,138	3,343,101	200,040
Capital outlay	-	525,500	-	-
Total expenditures	<u>78,595</u>	<u>821,638</u>	<u>3,343,101</u>	<u>200,040</u>
Excess of revenues over (under) expenditures	<u>(65,040)</u>	<u>(544,680)</u>	<u>(436,760)</u>	<u>(117,192)</u>
Other financing sources (uses)				
Transfers in	72,664	171,504	400,000	75,155
Transfers out	-	-	(204,702)	-
Government services	(7,009)	-	(254,324)	(9,596)
Total other financing sources (uses)	<u>65,655</u>	<u>171,504</u>	<u>(59,026)</u>	<u>65,559</u>
Net change in fund balance	615	(373,176)	(495,786)	(51,633)
Available fund balance, July 1	<u>12,748</u>	<u>549,437</u>	<u>1,733,874</u>	<u>67,661</u>
Available fund balance, June 30	<u>\$ 13,363</u>	<u>\$ 176,261</u>	<u>\$ 1,238,088</u>	<u>\$ 16,028</u>

308 Correction Construction Fund	401 Jail Bond Repayment Fund	Totals June 30, 2021
\$ -	\$ -	\$ 2,530,209
-	-	13,693
-	-	407,119
-	-	8,718
-	-	282,003
(13,239)	2	(39,820)
34,148	-	98,691
<u>20,909</u>	<u>2</u>	<u>3,300,613</u>
-	-	3,917,874
35,990	-	561,490
<u>35,990</u>	<u>0</u>	<u>4,479,364</u>
<u>(15,081)</u>	<u>2</u>	<u>(1,178,751)</u>
25,000	-	744,323
-	-	(204,702)
(2,300)	-	(273,229)
<u>22,700</u>	<u>0</u>	<u>266,392</u>
7,619	2	(912,359)
<u>383,953</u>	<u>176</u>	<u>2,747,849</u>
<u>\$ 391,572</u>	<u>\$ 178</u>	<u>\$ 1,835,490</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 13,693	\$ 13,000	\$ 13,000	\$ (693)
Interest earned	78	-	-	(78)
Total revenues	<u>13,771</u>	<u>13,000</u>	<u>13,000</u>	<u>(771)</u>
Expenditures				
Other requirements	40,817	37,966	46,466	5,649
Materials and services	37,778	41,200	41,200	3,422
Total expenditures	<u>78,595</u>	<u>79,166</u>	<u>87,666</u>	<u>9,071</u>
Excess of revenues over (under) expenditures	<u>(64,824)</u>	<u>(66,166)</u>	<u>(74,666)</u>	<u>(9,842)</u>
Other financing sources (uses)				
Transfers in	72,664	72,664	72,664	-
Government services	(7,009)	(6,498)	(6,498)	511
Total other financing sources (uses)	<u>65,655</u>	<u>66,166</u>	<u>66,166</u>	<u>511</u>
Net change in fund balance	831	0	(8,500)	(9,331)
Available fund balance, July 1	<u>12,496</u>	<u>-</u>	<u>8,500</u>	<u>(3,996)</u>
Available fund balance, June 30	<u>13,327</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (13,327)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>36</u>
GAAP Ending net position	<u>\$ 13,363</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 282,003	\$ 283,818	\$ 283,818	\$ 1,815
Interest earned	4,265	12,000	12,000	7,735
Total revenues	<u>286,268</u>	<u>295,818</u>	<u>295,818</u>	<u>9,550</u>
Expenditures				
Materials and services	296,138	312,247	312,247	16,109
Capital outlay	525,500	-	510,000	(15,500)
Total expenditures	<u>821,638</u>	<u>312,247</u>	<u>822,247</u>	<u>609</u>
Excess of revenues over (under) expenditures	<u>(535,370)</u>	<u>(16,429)</u>	<u>(526,429)</u>	<u>8,941</u>
Other financing sources (uses)				
Transfers in	171,504	171,504	171,504	-
Total other financing sources (uses)	<u>171,504</u>	<u>171,504</u>	<u>171,504</u>	<u>0</u>
Net change in fund balance	(363,866)	155,075	(354,925)	8,941
Available fund balance, July 1	<u>538,128</u>	<u>545,146</u>	<u>545,146</u>	<u>7,018</u>
Available fund balance, June 30	174,262	<u>\$ 700,221</u>	<u>\$ 190,221</u>	<u>\$ 15,959</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>1,999</u>
GAAP Ending fund balance	<u>\$ 176,261</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 2,530,209	\$ 2,381,012	\$ 2,381,012	\$ (149,197)
Intergovernmental revenues	331,051	1,500	1,500	(329,551)
Fines and forfeitures	8,718	1,000	1,000	(7,718)
Interest earned	20,433	28,000	28,000	7,567
Miscellaneous revenues	56,862	33,500	33,500	(23,362)
Total revenues	<u>2,947,273</u>	<u>2,445,012</u>	<u>2,445,012</u>	<u>(502,261)</u>
Expenditures				
Personal services	2,409,259	2,582,879	2,582,879	173,620
Materials and services	912,950	881,301	881,301	(31,649)
Capital outlay	20,892	-	25,000	4,108
Operating contingency	-	200,000	60,032	60,032
Total expenditures	<u>3,343,101</u>	<u>3,664,180</u>	<u>3,549,212</u>	<u>206,111</u>
Excess of revenues over (under) expenditures	<u>(395,828)</u>	<u>(1,219,168)</u>	<u>(1,104,200)</u>	<u>(708,372)</u>
Other financing sources (uses)				
Transfers in	400,000	731,000	731,000	331,000
Transfers out	(204,702)	(116,980)	(231,948)	(27,246)
Government services	<u>(254,324)</u>	<u>(265,550)</u>	<u>(265,550)</u>	<u>(11,226)</u>
Total other financing sources (uses)	<u>(59,026)</u>	<u>348,470</u>	<u>233,502</u>	<u>292,528</u>
Net change in fund balance	(454,854)	(870,698)	(870,698)	(415,844)
Available fund balance, July 1	<u>1,683,504</u>	<u>1,349,697</u>	<u>1,349,697</u>	<u>(333,807)</u>
Available fund balance, June 30	1,228,650	<u>\$ 478,999</u>	<u>\$ 478,999</u>	<u>\$ (749,651)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>9,438</u>
Fund basis fund balance	1,238,088
Adjust property taxes to full accrual	<u>88,511</u>
GAAP Ending fund balance	<u>\$ 1,326,599</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenue	\$ 76,068	\$ 76,155	\$ 76,155	\$ 87
Interest earned	524	1,000	1,000	476
Miscellaneous revenues	7,681	1,166	1,166	(6,515)
Total revenues	<u>84,273</u>	<u>78,321</u>	<u>78,321</u>	<u>(5,952)</u>
Expenditures				
Personal services	129,276	132,069	132,069	2,793
Materials and services	52,172	44,783	44,783	(7,389)
Capital outlay	18,592	1,000	1,000	(17,592)
Total expenditures	<u>200,040</u>	<u>177,852</u>	<u>177,852</u>	<u>(22,188)</u>
Excess of revenues over (under) expenditures	<u>(115,767)</u>	<u>(99,531)</u>	<u>(99,531)</u>	<u>16,236</u>
Other financing sources (uses)				
Transfers in	75,155	75,155	75,155	-
Government services	(9,596)	(10,910)	(10,910)	(1,314)
Total other financing sources (uses)	<u>65,559</u>	<u>64,245</u>	<u>64,245</u>	<u>(1,314)</u>
Net change in fund balance	(50,208)	(35,286)	(35,286)	14,922
Available fund balance, July 1	<u>65,991</u>	<u>79,984</u>	<u>79,984</u>	<u>13,993</u>
Available fund balance, June 30	15,783	<u>\$ 44,698</u>	<u>\$ 44,698</u>	<u>\$ 28,915</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>245</u>
GAAP Ending net position	<u>\$ 16,028</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 4,431	\$ 18,200	\$ 18,200	\$ 13,769
Miscellaneous revenues	34,148	-	-	(34,148)
Total revenues	<u>38,579</u>	<u>18,200</u>	<u>18,200</u>	<u>(20,379)</u>
Expenditures				
Materials and services	-	100,000	100,000	100,000
Capital outlay	35,990	725,146	725,146	689,156
Total expenditures	<u>35,990</u>	<u>825,146</u>	<u>825,146</u>	<u>789,156</u>
Excess of revenues over (under) expenditures	<u>2,589</u>	<u>(806,946)</u>	<u>(806,946)</u>	<u>(809,535)</u>
Other financing sources (uses)				
Transfers in	25,000	25,000	25,000	-
Government services	(2,300)	(20,000)	(20,000)	(17,700)
Total other financing sources (uses)	<u>22,700</u>	<u>5,000</u>	<u>5,000</u>	<u>(17,700)</u>
Net change in fund balance	25,289	(801,946)	(801,946)	(827,235)
Available fund balance, July 1	<u>364,206</u>	<u>801,946</u>	<u>801,946</u>	<u>437,740</u>
Available fund balance, June 30	389,495	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (389,495)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>2,077</u>
GAAP Ending net position	<u>\$ 391,572</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Interest earned	2	-	-	(2)
Total revenues	<u>2</u>	<u>1,000</u>	<u>1,000</u>	<u>998</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>2</u>	<u>1,000</u>	<u>1,000</u>	<u>998</u>
Other financing sources (uses)				
Transfers out	0	(1,000)	(1,000)	(1,000)
Total other financing sources (uses)	<u>0</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>(1,000)</u>
Net change in fund balance	2	0	0	(2)
Available fund balance, July 1	<u>176</u>	-	-	<u>(176)</u>
Available fund balance, June 30	178	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (178)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Adjust property taxes to full accrual	<u>616</u>
GAAP Ending fund balance	<u>\$ 794</u>

THIS PAGE INTENTIONALLY LEFT BLANK



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
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, 2021

	220 County School Fund	222 Transient Occpncy Tax Fund	223 Special Trans Fund	229 County Projects Fund	231 Business Loan Fund
ASSETS					
Cash and investments	\$ 125	\$ 293,241	\$ 76,258	\$ 210,625	\$ 848,337
Accounts receivable	-	-	-	-	-
Notes receivable	-	-	-	-	239,503
Due from other funds	-	-	-	-	-
Total assets	\$ 125	\$ 293,241	\$ 76,258	\$ 210,625	\$ 1,087,840
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 16,925	\$ 11,497	\$ 148
Due to other funds	-	-	-	-	-
Total liabilities	0	0	16,925	11,497	148
Deferred inflows of resources					
Unavailable notes receivable	-	-	-	-	239,503
Total deferred inflows of resources	0	0	0	0	239,503
Fund balance					
Committed	-	293,241	59,333	199,128	-
Restricted	125	-	-	-	848,189
Total fund balance	125	293,241	59,333	199,128	848,189
Total liabilities and fund balance	\$ 125	\$ 293,241	\$ 76,258	\$ 210,625	\$ 1,087,840

232 Special Trans Imprvmts Fund	236 Smoke Management Fund	250 Economic Development Fund	257 Conciliation- Mediation Fund	311 Capital Imprvmts Fund	320 Courthouse Construction Fund	Totals June 30, 2021
\$ 386,894	\$ 38,062	\$ 420,854	\$ 69,403	\$6,785,795	\$ 16,467	\$ 9,146,061
-	-	40,376	-	716,138	-	756,514
-	-	-	-	518	-	240,021
-	-	-	-	119,096	-	119,096
<u>\$ 386,894</u>	<u>\$ 38,062</u>	<u>\$ 461,230</u>	<u>\$ 69,403</u>	<u>\$7,621,547</u>	<u>\$ 16,467</u>	<u>\$ 10,261,692</u>
\$ 5,364	\$ 257	\$ -	\$ 2,500	\$ 732,702	\$ -	\$ 769,393
-	-	119,096	-	-	-	119,096
<u>5,364</u>	<u>257</u>	<u>119,096</u>	<u>2,500</u>	<u>732,702</u>	<u>0</u>	<u>888,489</u>
-	-	-	-	518	-	240,021
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>518</u>	<u>0</u>	<u>240,021</u>
381,530	37,805	342,134	-	6,888,327	16,467	8,217,965
-	-	-	66,903	-	-	915,217
<u>381,530</u>	<u>37,805</u>	<u>342,134</u>	<u>66,903</u>	<u>6,888,327</u>	<u>16,467</u>	<u>9,133,182</u>
<u>\$ 386,894</u>	<u>\$ 38,062</u>	<u>\$ 461,230</u>	<u>\$ 69,403</u>	<u>\$7,621,547</u>	<u>\$ 16,467</u>	<u>\$ 10,261,692</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
GENERAL GOVERNMENT FUND
For the Year Ended
June 30, 2021

	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	\$ 65,950	\$ 412,143	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues	99,132	-	67,700	34,797	-	223,166
Charges for services	-	-	-	-	-	-
Interest earned	626	(1,776)	-	(923)	3,336	4,433
Miscellaneous revenues	-	-	-	-	28,011	-
Total revenues	165,708	410,367	67,700	33,874	31,347	227,599
Expenditures						
Current						
General government	-	-	67,700	26,657	-	104,281
Economic development	-	98,858	-	-	3,773	-
Education	165,583	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	165,583	98,858	67,700	26,657	3,773	104,281
Excess of revenues over (under) expenditures	125	311,509	0	7,217	27,574	123,318
Other financing sources (uses)						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(249,075)	-	-	-	-
Government services	-	(6,317)	-	(1,385)	-	-
Total other financing sources (uses)	0	(255,392)	0	(1,385)	0	0
Net change in fund balance	125	56,117	0	5,832	27,574	123,318
Available fund balance, July 1	-	237,124	59,333	193,296	820,615	258,212
Available fund balance, June 30	<u>\$ 125</u>	<u>\$ 293,241</u>	<u>\$ 59,333</u>	<u>\$ 199,128</u>	<u>\$ 848,189</u>	<u>\$ 381,530</u>

236 Smoke Management Fund	250 Economic Development Fund	257 Conciliation- Mediation Fund	311 Capital Imprvmts Fund	320 Courthouse Construction Fund	Totals June 30, 2021
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 478,093
63,566	-	14,561	-	-	78,127
-	212,817	-	-	-	637,612
-	-	-	219,712	-	219,712
(259)	(773)	(662)	38,502	(11,119)	31,385
-	3,879	-	1,388,478	-	1,420,368
<u>63,307</u>	<u>215,923</u>	<u>13,899</u>	<u>1,646,692</u>	<u>(11,119)</u>	<u>2,865,297</u>
-	-	21,500	-	16,950	237,088
67,681	21,657	-	-	-	191,969
-	-	-	-	-	165,583
-	-	-	3,264,302	-	3,264,302
<u>67,681</u>	<u>21,657</u>	<u>21,500</u>	<u>3,264,302</u>	<u>16,950</u>	<u>3,858,942</u>
<u>(4,374)</u>	<u>194,266</u>	<u>(7,601)</u>	<u>(1,617,610)</u>	<u>(28,069)</u>	<u>(993,645)</u>
-	-	-	4,000,000	-	4,000,000
-	-	-	1,710,000	-	1,710,000
-	-	-	-	(103,103)	(352,178)
-	(10,208)	(1,342)	(167,520)	-	(186,772)
<u>0</u>	<u>(10,208)</u>	<u>(1,342)</u>	<u>5,542,480</u>	<u>(103,103)</u>	<u>5,171,050</u>
(4,374)	184,058	(8,943)	3,924,870	(131,172)	4,177,405
<u>42,179</u>	<u>158,076</u>	<u>75,846</u>	<u>2,963,457</u>	<u>147,639</u>	<u>4,955,777</u>
<u>\$ 37,805</u>	<u>\$ 342,134</u>	<u>\$ 66,903</u>	<u>\$ 6,888,327</u>	<u>\$ 16,467</u>	<u>\$ 9,133,182</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes - other	\$ 65,950	\$ 120,000	\$ 120,000	\$ 54,050
Intergovernmental revenues	99,132	30,000	46,000	(53,132)
Interest earned	626	-	-	(626)
Total revenues	<u>165,708</u>	<u>150,000</u>	<u>166,000</u>	<u>292</u>
Expenditures				
Other requirements	<u>165,583</u>	<u>150,000</u>	<u>166,000</u>	<u>417</u>
Total expenditures	<u>165,583</u>	<u>150,000</u>	<u>166,000</u>	<u>417</u>
Excess of revenues over (under) expenditures and net changes in fund balance	125	0	0	(125)
Available fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 125</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (125)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes - other	\$ 412,143	\$ 300,000	\$ 340,000	\$ (72,143)
Interest earned	3,507	2,000	2,000	(1,507)
Total revenues	415,650	302,000	342,000	(73,650)
Expenditures				
Materials and services	98,858	210,250	210,250	111,392
Total expenditures	98,858	210,250	210,250	111,392
Excess of revenues over (under) expenditures	316,792	91,750	131,750	(185,042)
Other financing sources (uses)				
Transfers out	(249,075)	(249,075)	(289,075)	(40,000)
Government services	(6,317)	(8,000)	(8,000)	(1,683)
Total other financing sources (uses)	(255,392)	(257,075)	(297,075)	(41,683)
Net change in fund balance	61,400	(165,325)	(165,325)	(226,725)
Available fund balance, July 1	230,197	209,771	209,771	(20,426)
Available fund balance, June 30	291,597	\$ 44,446	\$ 44,446	\$ (247,151)

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	1,644
GAAP Ending net position	\$ 293,241

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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 67,700	\$ 158,000	\$ 158,000	\$ 90,300
Total revenues	67,700	158,000	158,000	90,300
Expenditures				
Materials and services	67,700	154,000	154,000	86,300
Total expenditures	67,700	154,000	154,000	86,300
Excess of revenues over (under) expenditures	0	4,000	4,000	4,000
Other financing sources (uses)				
Government services	-	(4,000)	(4,000)	(4,000)
Total other financing sources (uses)	0	(4,000)	(4,000)	(4,000)
Net change in fund balance	0	0	0	0
Available fund balance, July 1	59,333	-	-	(59,333)
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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 34,797	\$ -	\$ -	\$ (34,797)
Interest earned	2,240	500	500	(1,740)
Total revenues	<u>37,037</u>	<u>500</u>	<u>500</u>	<u>(36,537)</u>
Expenditures				
Materials and services	26,657	129,858	129,858	103,201
Total expenditures	<u>26,657</u>	<u>129,858</u>	<u>129,858</u>	<u>103,201</u>
Excess of revenues over (under) expenditures	<u>10,380</u>	<u>(129,358)</u>	<u>(129,358)</u>	<u>(139,738)</u>
Other financing sources (uses)				
Government services	(1,385)	(5,000)	(5,000)	(3,615)
Total other financing sources (uses)	<u>(1,385)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(3,615)</u>
Net change in fund balance	8,995	(134,358)	(134,358)	(143,353)
Available fund balance, July 1	<u>189,084</u>	<u>134,358</u>	<u>134,358</u>	<u>(54,726)</u>
Available fund balance, June 30	198,079	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (198,079)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>1,049</u>
GAAP Ending net position	<u>\$ 199,128</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Loan principal	\$ 28,011	\$ 31,750	\$ 31,750	\$ 3,739
Loan interest	10,662	15,400	15,400	4,738
Interest earned	9,719	7,500	7,500	(2,219)
Total revenues	<u>48,392</u>	<u>54,650</u>	<u>54,650</u>	<u>6,258</u>
Expenditures				
Materials and services	3,773	10,250	10,250	6,477
Business loans	-	878,900	878,900	878,900
Total expenditures	<u>3,773</u>	<u>889,150</u>	<u>889,150</u>	<u>885,377</u>
Excess of revenues over (under) expenditures and net changes in fund balance	44,619	(834,500)	(834,500)	(879,119)
Available fund balance, July 1	<u>799,015</u>	<u>834,500</u>	<u>834,500</u>	<u>35,485</u>
Available fund balance, June 30	843,634	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (843,634)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>4,555</u>
Fund basis fund balance	848,189
Business loans receivable	<u>239,503</u>
GAAP Ending fund balance	<u>\$ 1,087,692</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 223,166	\$ 350,000	\$ 350,000	\$ 126,834
Interest earned	4,433	-	-	(4,433)
Total revenues	<u>227,599</u>	<u>350,000</u>	<u>350,000</u>	<u>122,401</u>
Expenditures				
Materials and services	<u>104,281</u>	<u>350,000</u>	<u>350,000</u>	<u>245,719</u>
Total expenditures	<u>104,281</u>	<u>350,000</u>	<u>350,000</u>	<u>245,719</u>
Excess of revenues over (under) expenditures and net changes in fund balance	123,318	0	0	(123,318)
Available fund balance, July 1	<u>258,212</u>	<u>-</u>	<u>-</u>	<u>(258,212)</u>
Available fund balance, June 30	<u>\$ 381,530</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (381,530)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 63,566	\$ 67,000	\$ 67,000	\$ 3,434
Interest earned	776	500	500	(276)
Total revenues	<u>64,342</u>	<u>67,500</u>	<u>67,500</u>	<u>3,158</u>
Expenditures				
Materials and services	67,681	81,085	81,085	13,404
Operating contingency	-	8,000	8,000	8,000
Total expenditures	<u>67,681</u>	<u>89,085</u>	<u>89,085</u>	<u>21,404</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(3,339)	(21,585)	(21,585)	(18,246)
Available fund balance, July 1	<u>40,780</u>	<u>28,925</u>	<u>28,925</u>	<u>(11,855)</u>
Available fund balance, June 30	37,441	<u>\$ 7,340</u>	<u>\$ 7,340</u>	<u>\$ (30,101)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>364</u>
GAAP Ending net position	<u>\$ 37,805</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 212,817	\$ 25,000	\$ 25,000	\$ (187,817)
Interest earned	4,169	2,000	2,000	(2,169)
Miscellaneous revenues	3,879	13,500	13,500	9,621
Total revenues	<u>220,865</u>	<u>40,500</u>	<u>40,500</u>	<u>(180,365)</u>
Expenditures				
Materials and services	21,657	227,682	227,682	206,025
Total expenditures	<u>21,657</u>	<u>227,682</u>	<u>227,682</u>	<u>206,025</u>
Excess of revenues over (under) expenditures	<u>199,208</u>	<u>(187,182)</u>	<u>(187,182)</u>	<u>(386,390)</u>
Other financing sources (uses)				
Government services	<u>(33,233)</u>	<u>(41,756)</u>	<u>(41,756)</u>	<u>(8,523)</u>
Total other financing sources (uses)	<u>(33,233)</u>	<u>(41,756)</u>	<u>(41,756)</u>	<u>(8,523)</u>
Net changes in fund balance	165,975	(228,938)	(228,938)	(394,913)
Available fund balance, July 1	<u>293,301</u>	<u>228,938</u>	<u>228,938</u>	<u>(64,363)</u>
Available fund balance, June 30	459,276	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (459,276)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	1,954
Interfund loan	<u>(119,096)</u>
GAAP Ending net position	<u>\$ 342,134</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 14,561	\$ 15,000	\$ 15,000	\$ 439
Interest earned	898	1,000	1,000	102
Total revenues	<u>15,459</u>	<u>16,000</u>	<u>16,000</u>	<u>541</u>
Expenditures				
Materials and services	<u>21,500</u>	<u>87,516</u>	<u>87,516</u>	<u>66,016</u>
Total expenditures	<u>21,500</u>	<u>87,516</u>	<u>87,516</u>	<u>66,016</u>
Excess of revenues over (under) expenditures	<u>(6,041)</u>	<u>(71,516)</u>	<u>(71,516)</u>	<u>(65,475)</u>
Other financing sources (uses)				
Government services	<u>(1,342)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>(158)</u>
Total other financing sources (uses)	<u>(1,342)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>(158)</u>
Net changes in fund balance	<u>(7,383)</u>	<u>(73,016)</u>	<u>(73,016)</u>	<u>(65,633)</u>
Available fund balance, July 1	<u>73,865</u>	<u>73,016</u>	<u>73,016</u>	<u>(849)</u>
Available fund balance, June 30	66,482	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (66,482)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>421</u>
GAAP Ending net position	<u>\$ 66,903</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 219,712	\$ 4,159,049	\$ 4,159,049	\$ 3,939,337
Interest earned	75,223	30,000	30,000	(45,223)
Miscellaneous revenues	1,411,503	3,600,000	3,600,000	2,188,497
Total revenues	1,706,438	7,789,049	7,789,049	6,082,611
Expenditures				
Materials and services	108,162	227,500	227,500	119,338
Capital outlay	3,156,140	15,650,000	15,650,000	12,493,860
Total expenditures	3,264,302	15,877,500	15,877,500	12,613,198
Excess of revenues over (under) expenditures	(1,557,864)	(8,088,451)	(8,088,451)	(6,530,587)
Other financing sources (uses)				
Loan proceeds	4,000,000	4,000,000	4,000,000	-
Transfers in	1,710,000	1,710,000	1,710,000	-
Government services	(167,520)	(183,645)	(183,645)	(16,125)
Total other financing sources (uses)	5,542,480	5,526,355	5,526,355	(16,125)
Net change in fund balance	3,984,616	(2,562,096)	(2,562,096)	(6,546,712)
Available fund balance, July 1	2,749,358	2,562,096	2,562,096	(187,262)
Available fund balance, June 30	6,733,974	\$ 0	\$ 0	\$(6,733,974)

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	35,257
Interfund loan	119,096
Fund basis fund balance	6,888,327
Note receivable	518
GAAP Ending fund balance	<u>\$ 6,888,845</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 860	\$ 3,000	\$ 3,000	\$ 2,140
Total revenues	<u>860</u>	<u>3,000</u>	<u>3,000</u>	<u>2,140</u>
Expenditures				
Materials and services	16,950	30,000	30,000	13,050
Total expenditures	<u>16,950</u>	<u>30,000</u>	<u>30,000</u>	<u>13,050</u>
Excess of revenues over (under) expenditures	<u>(16,090)</u>	<u>(27,000)</u>	<u>(27,000)</u>	<u>(10,910)</u>
Other financing sources (uses)				
Transfers out	(103,103)	(103,103)	(103,103)	-
Total other financing sources (uses)	<u>(103,103)</u>	<u>(103,103)</u>	<u>(103,103)</u>	<u>0</u>
Net change in fund balance	(119,193)	(130,103)	(130,103)	(10,910)
Available fund balance, July 1	<u>135,256</u>	<u>130,103</u>	<u>130,103</u>	<u>(5,153)</u>
Available fund balance, June 30	16,063	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (16,063)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>404</u>
GAAP Ending net position	<u>\$ 16,467</u>



Public Health
Prevent. Promote. Protect.

PUBLIC HEALTH FUND

SUB-FUND #

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

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
PUBLIC HEALTH FUND
June 30, 2021

	225 CO Comm Health Board Fund	239 Public Health Grants Fund	244 Alcohol & Drug Program Fund
ASSETS			
Cash and investments	\$ 274,901	\$ 608,689	\$ 130,580
Notes receivable	1,493	-	-
Accounts receivable	-	164,635	30,196
Total assets	\$ 276,394	\$ 773,324	\$ 160,776
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ 68,727	\$ 5,540
Total liabilities	0	68,727	5,540
Deferred inflows of resources			
Unavailable notes receivable	1,493	-	-
Total deferred inflows of resources	1,493	0	0
Fund balance			
Restricted	274,901	704,597	155,236
Total fund balance	274,901	704,597	155,236
Total liabilities and fund balance	\$ 276,394	\$ 773,324	\$ 160,776

246 Developmental Disabilities Fund	247 Early Learning Initiative Fund	253 Community Health Reserve Fund	Totals June 30, 2021
\$ 63,372	\$ 56,508	\$ 1,265,730	\$ 2,399,780
-	-	-	1,493
-	-	-	194,831
<u>\$ 63,372</u>	<u>\$ 56,508</u>	<u>\$ 1,265,730</u>	<u>\$ 2,596,104</u>
\$ -	\$ -	\$ 500	\$ 74,767
0	0	500	74,767
-	-	-	1,493
0	0	0	1,493
<u>63,372</u>	<u>56,508</u>	<u>1,265,230</u>	<u>2,519,844</u>
<u>63,372</u>	<u>56,508</u>	<u>1,265,230</u>	<u>2,519,844</u>
<u>\$ 63,372</u>	<u>\$ 56,508</u>	<u>\$ 1,265,730</u>	<u>\$ 2,596,104</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
PUBLIC HEALTH FUND
For the Year Ended
June 30, 2021

	225 CO Comm Health Board Fund	239 Public Health Grants Fund	244 Alcohol & Drug Program Fund
Revenues			
Intergovernmental revenue	\$ 1,733,130	\$ 2,043,476	\$ 1,645,330
Charges for services	-	9,452	-
Interest earned	(1,745)	6,269	(62)
Miscellaneous revenues	-	126,630	-
Total revenues	<u>1,731,385</u>	<u>2,185,827</u>	<u>1,645,268</u>
Expenditures			
Current			
Health and welfare	<u>1,629,315</u>	<u>1,578,763</u>	<u>1,516,438</u>
Total expenditures	<u>1,629,315</u>	<u>1,578,763</u>	<u>1,516,438</u>
Excess of revenues over (under) expenditures	<u>102,070</u>	<u>607,064</u>	<u>128,830</u>
Other financing sources (uses)			
Transfers in	-	9,500	-
Government services	<u>(103,814)</u>	<u>(150,014)</u>	<u>(95,715)</u>
Total other financing sources (uses)	<u>(103,814)</u>	<u>(140,514)</u>	<u>(95,715)</u>
Net change in fund balance	(1,744)	466,550	33,115
Available fund balance, July 1	<u>276,645</u>	<u>238,047</u>	<u>122,121</u>
Available fund balance, June 30	<u>\$ 274,901</u>	<u>\$ 704,597</u>	<u>\$ 155,236</u>

246 Developmental Disabilities Fund	247 Early Learning Initiative Fund	253 Community Health Reserve Fund	Totals June 30, 2021
\$ 29,187	\$ 31,917	\$ 412,000	\$ 5,895,040
-	-	-	9,452
(564)	-	(7,080)	(3,182)
-	-	69,820	196,450
<u>28,623</u>	<u>31,917</u>	<u>474,740</u>	<u>6,097,760</u>
<u>27,439</u>	<u>9,178</u>	<u>34,467</u>	<u>4,795,600</u>
<u>27,439</u>	<u>9,178</u>	<u>34,467</u>	<u>4,795,600</u>
<u>1,184</u>	<u>22,739</u>	<u>440,273</u>	<u>1,302,160</u>
-	-	-	9,500
<u>(1,748)</u>	<u>(725)</u>	<u>(2,202)</u>	<u>(354,218)</u>
<u>(1,748)</u>	<u>(725)</u>	<u>(2,202)</u>	<u>(344,718)</u>
(564)	22,014	438,071	957,442
<u>63,936</u>	<u>34,494</u>	<u>827,159</u>	<u>1,562,402</u>
<u>\$ 63,372</u>	<u>\$ 56,508</u>	<u>\$ 1,265,230</u>	<u>\$ 2,519,844</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,733,130	\$ 2,000,000	\$ 2,000,000	\$ 266,870
Interest earned	3,424	6,000	6,000	2,576
Total revenues	<u>1,736,554</u>	<u>2,006,000</u>	<u>2,006,000</u>	<u>269,446</u>
Expenditures				
Materials and services	1,629,315	1,884,994	1,884,994	255,679
Risk reserve	-	271,000	271,000	271,000
Total expenditures	<u>1,629,315</u>	<u>2,155,994</u>	<u>2,155,994</u>	<u>526,679</u>
Excess of revenues over (under) expenditures	<u>107,239</u>	<u>(149,994)</u>	<u>(149,994)</u>	<u>(257,233)</u>
Other financing sources (uses)				
Government services	<u>(103,814)</u>	<u>(120,000)</u>	<u>(120,000)</u>	<u>(16,186)</u>
Total other financing sources (uses)	<u>(103,814)</u>	<u>(120,000)</u>	<u>(120,000)</u>	<u>(16,186)</u>
Net change in fund balance	3,425	(269,994)	(269,994)	(273,419)
Available fund balance, July 1	<u>269,871</u>	<u>269,994</u>	<u>269,994</u>	<u>123</u>
Available fund balance, June 30	<u>273,296</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (273,296)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>1,605</u>
Fund basis fund balance	274,901
Adjust business loan receivable to full accrual	<u>1,493</u>
GAAP Ending fund balance	<u>\$ 276,394</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 2,043,476	\$ 1,252,651	\$ 2,172,997	\$ 129,521
Charges for services	9,452	25,000	25,000	15,548
Interest earned	4,161	200	200	(3,961)
Miscellaneous revenues	126,630	3,500	3,500	(123,130)
Total revenues	<u>2,183,719</u>	<u>1,281,351</u>	<u>2,201,697</u>	<u>17,978</u>
Expenditures				
Personal services	865,027	832,480	847,480	(17,547)
Materials and services	713,736	432,543	1,259,889	546,153
Capital outlay	-	5,000	5,000	5,000
Total expenditures	<u>1,578,763</u>	<u>1,270,023</u>	<u>2,112,369</u>	<u>533,606</u>
Excess of revenues over (under) expenditures	<u>604,956</u>	<u>11,328</u>	<u>89,328</u>	<u>(515,628)</u>
Other financing sources (uses)				
Transfers in	9,500	9,500	9,500	-
Government services	(150,014)	(87,000)	(165,000)	(14,986)
Total other financing sources (uses)	<u>(140,514)</u>	<u>(77,500)</u>	<u>(155,500)</u>	<u>(14,986)</u>
Net change in fund balance	464,442	(66,172)	(66,172)	(530,614)
Available fund balance, July 1	<u>238,205</u>	<u>66,172</u>	<u>66,172</u>	<u>(172,033)</u>
Available fund balance, June 30	702,647	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (702,647)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>1,950</u>
GAAP Ending net position	<u>\$ 704,597</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,645,330	\$ 1,620,000	\$ 1,620,000	\$ (25,330)
Interest earned	1,301	5,500	5,500	4,199
Total revenues	<u>1,646,631</u>	<u>1,625,500</u>	<u>1,625,500</u>	<u>(21,131)</u>
Expenditures				
Materials and services	<u>1,516,438</u>	<u>1,644,770</u>	<u>1,644,770</u>	<u>128,332</u>
Total expenditures	<u>1,516,438</u>	<u>1,644,770</u>	<u>1,644,770</u>	<u>128,332</u>
Excess of revenues over (under) expenditures	<u>130,193</u>	<u>(19,270)</u>	<u>(19,270)</u>	<u>(149,463)</u>
Other financing sources (uses)				
Government services	<u>(95,715)</u>	<u>(96,000)</u>	<u>(96,000)</u>	<u>(285)</u>
Total other financing sources (uses)	<u>(95,715)</u>	<u>(96,000)</u>	<u>(96,000)</u>	<u>(285)</u>
Net change in fund balance	34,478	(115,270)	(115,270)	(149,748)
Available fund balance, July 1	<u>120,148</u>	<u>115,270</u>	<u>115,270</u>	<u>(4,878)</u>
Available fund balance, June 30	154,626	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (154,626)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	609
GAAP Ending net position	<u>\$ 155,235</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 29,187	\$ 360,000	\$ 360,000	\$ 330,813
Interest earned	685	1,500	1,500	815
Total revenues	<u>29,872</u>	<u>361,500</u>	<u>361,500</u>	<u>331,628</u>
Expenditures				
Materials and services	<u>27,439</u>	<u>401,505</u>	<u>401,505</u>	<u>374,066</u>
Total expenditures	<u>27,439</u>	<u>401,505</u>	<u>401,505</u>	<u>374,066</u>
Excess of revenues over (under) expenditures	<u>2,433</u>	<u>(40,005)</u>	<u>(40,005)</u>	<u>(42,438)</u>
Other financing sources (uses)				
Government services	<u>(1,748)</u>	<u>(21,000)</u>	<u>(21,000)</u>	<u>(19,252)</u>
Total other financing sources (uses)	<u>(1,748)</u>	<u>(21,000)</u>	<u>(21,000)</u>	<u>(19,252)</u>
Net change in fund balance	685	(61,005)	(61,005)	(61,690)
Available fund balance, July 1	<u>62,366</u>	<u>61,005</u>	<u>61,005</u>	<u>(1,361)</u>
Available fund balance, June 30	63,051	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (63,051)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>321</u>
GAAP Ending net position	<u>\$ 63,372</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 31,917	\$ 2,000	\$ 2,000	\$ (29,917)
Total revenues	<u>31,917</u>	<u>2,000</u>	<u>2,000</u>	<u>(29,917)</u>
Expenditures				
Materials and services	9,178	33,795	33,795	24,617
Total expenditures	<u>9,178</u>	<u>33,795</u>	<u>33,795</u>	<u>24,617</u>
Excess of revenues over (under) expenditures	<u>22,739</u>	<u>(31,795)</u>	<u>(31,795)</u>	<u>(54,534)</u>
Other financing sources (uses)				
Government services	(725)	(560)	(560)	165
Total other financing sources (uses)	<u>(725)</u>	<u>(560)</u>	<u>(560)</u>	<u>165</u>
Net change in fund balance	22,014	(32,355)	(32,355)	(54,369)
Available fund balance, July 1	<u>34,494</u>	<u>37,040</u>	<u>37,040</u>	<u>2,546</u>
Available fund balance, June 30	<u>\$ 56,508</u>	<u>\$ 4,685</u>	<u>\$ 4,685</u>	<u>\$ (51,823)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 412,000	\$ -	\$ -	\$ (412,000)
Interest earned	9,745	20,000	20,000	10,255
Miscellaneous revenues	69,820	66,000	66,000	(3,820)
Total revenues	<u>491,565</u>	<u>86,000</u>	<u>86,000</u>	<u>(405,565)</u>
Expenditures				
Materials and services	34,466	935,214	935,214	900,748
Total expenditures	<u>34,466</u>	<u>935,214</u>	<u>935,214</u>	<u>900,748</u>
Excess of revenues over (under) expenditures	<u>457,099</u>	<u>(849,214)</u>	<u>(849,214)</u>	<u>(1,306,313)</u>
Other financing sources (uses)				
Government services	<u>(2,202)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>702</u>
Total other financing sources (uses)	<u>(2,202)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>702</u>
Net changes in fund balance	454,897	(850,714)	(850,714)	(1,305,611)
Available fund balance, July 1	<u>805,766</u>	<u>850,714</u>	<u>850,714</u>	<u>44,948</u>
Available fund balance, June 30	1,260,663	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(1,260,663)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>4,567</u>
GAAP Ending net position	<u>\$ 1,265,230</u>

THIS PAGE INTENTIONALLY LEFT BLANK

NONMAJOR GOVERNMENTAL FUNDS

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021
(With Comparative Totals for 2020)

	District Attorney	Buildings and Grounds	Clerk	COVID	Assessor
ASSETS					
Cash and investments	\$ 103,684	\$ 527,600	\$ 59,440	\$ 3,744,128	\$ 128,003
Receivables					
Other	164,189	18,840	-	-	14,360
Total assets	<u>\$ 267,873</u>	<u>\$ 546,440</u>	<u>\$ 59,440</u>	<u>\$ 3,744,128</u>	<u>\$ 142,363</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 27,887	\$ 12,431	\$ -	\$ 8,038	\$ 17
Due to other funds	-	23,714	-	-	-
Total liabilities	<u>27,887</u>	<u>36,145</u>	<u>0</u>	<u>8,038</u>	<u>17</u>
Fund balance					
Restricted	239,986	75,231	59,440	3,736,090	142,346
Committed	-	435,064	-	-	-
Total fund balance	<u>239,986</u>	<u>510,295</u>	<u>59,440</u>	<u>3,736,090</u>	<u>142,346</u>
Total liabilities and fund balance	<u>\$ 267,873</u>	<u>\$ 546,440</u>	<u>\$ 59,440</u>	<u>\$ 3,744,128</u>	<u>\$ 142,363</u>

<u>Surveyor</u>	<u>Community Justice</u>	<u>Veterans</u>	<u>Debt Service</u>	<u>Totals 2021</u>	<u>Totals 2020</u>
\$ 26,570	\$ 2,176,477	\$ 23,846	\$ 1,701,258	\$ 8,491,006	\$ 5,585,982
-	5,293	19,318	-	222,000	311,381
<u>\$ 26,570</u>	<u>\$ 2,181,770</u>	<u>\$ 43,164</u>	<u>\$ 1,701,258</u>	<u>\$ 8,713,006</u>	<u>\$ 5,897,363</u>
\$ 2,136	\$ 10,353	\$ 804	\$ -	\$ 61,666	\$ 104,104
-	-	-	-	23,714	45,773
<u>2,136</u>	<u>10,353</u>	<u>804</u>	<u>0</u>	<u>85,380</u>	<u>149,877</u>
24,434	2,171,417	42,360	1,701,258	8,192,562	5,379,400
-	-	-	-	435,064	368,086
<u>24,434</u>	<u>2,171,417</u>	<u>42,360</u>	<u>1,701,258</u>	<u>8,627,626</u>	<u>5,747,486</u>
<u>\$ 26,570</u>	<u>\$ 2,181,770</u>	<u>\$ 43,164</u>	<u>\$ 1,701,258</u>	<u>\$ 8,713,006</u>	<u>\$ 5,897,363</u>

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

For the Year Ended
 June 30, 2021
 (With Comparative Totals for 2020)

	District Attorney	Buildings and Grounds	Clerk	COVID	Assessor
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	9,956	-	-
Intergovernmental revenues	748,139	58,327	-	4,108,589	35,720
Charges for services	13,110	260,628	-	-	63,153
Interest earned	2,461	5,623	636	16,330	173
Miscellaneous revenue	-	375,593	-	-	-
Total revenues	<u>763,710</u>	<u>700,171</u>	<u>10,592</u>	<u>4,124,919</u>	<u>99,046</u>
Expenditures					
Current					
General services	-	-	1,011	-	158,970
Public safety	692,467	-	-	-	-
Health and welfare	-	-	-	1,724,921	-
Culture and recreation	-	534,865	-	-	-
Capital outlay	-	300,191	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>692,467</u>	<u>835,056</u>	<u>1,011</u>	<u>1,724,921</u>	<u>158,970</u>
Excess of revenues over (under) expenditures	<u>71,243</u>	<u>(134,885)</u>	<u>9,581</u>	<u>2,399,998</u>	<u>(59,924)</u>
Other financing sources (uses)					
Transfers in	-	288,152	-	-	121,652
Transfers out	(6,957)	(8,000)	-	-	-
Government services	<u>(57,216)</u>	<u>(55,378)</u>	<u>-</u>	<u>(179)</u>	<u>(14,557)</u>
Total other financing sources (uses)	<u>(64,173)</u>	<u>224,774</u>	<u>0</u>	<u>(179)</u>	<u>107,095</u>
Net change in fund balance	7,070	89,889	9,581	2,399,819	47,171
Available fund balance, July 1	<u>232,916</u>	<u>420,406</u>	<u>49,859</u>	<u>1,336,271</u>	<u>95,175</u>
Available fund balance, June 30	<u>\$ 239,986</u>	<u>\$ 510,295</u>	<u>\$ 59,440</u>	<u>\$ 3,736,090</u>	<u>\$ 142,346</u>

Surveyor	Community Justice	Veterans	Debt Service	Totals 2021	Totals 2020
\$ -	\$ -	\$ -	\$ 13,363	\$ 13,363	\$ 11,628
-	-	-	-	9,956	7,053
-	1,104,742	77,271	-	6,132,788	2,156,112
59,932	-	-	-	396,823	433,075
147	25,893	597	19,294	71,154	91,236
-	-	-	5,383	380,976	1,570,686
<u>60,079</u>	<u>1,130,635</u>	<u>77,868</u>	<u>38,040</u>	<u>7,005,060</u>	<u>4,269,790</u>
36,965	-	127,168	3,850	327,964	287,293
-	797,296	-	-	1,489,763	1,718,104
-	-	-	-	1,724,921	-
-	-	-	-	534,865	683,716
-	-	-	-	300,191	332,105
-	-	-	175,000	175,000	175,000
-	-	-	321,049	321,049	321,283
<u>36,965</u>	<u>797,296</u>	<u>127,168</u>	<u>499,899</u>	<u>4,873,753</u>	<u>3,517,501</u>
<u>23,114</u>	<u>333,339</u>	<u>(49,300)</u>	<u>(461,859)</u>	<u>2,131,307</u>	<u>752,289</u>
-	20,000	55,864	599,152	1,084,820	1,380,719
-	(80,000)	-	-	(94,957)	(124,440)
<u>(6,162)</u>	<u>(93,555)</u>	<u>(13,983)</u>	<u>-</u>	<u>(241,030)</u>	<u>(254,092)</u>
<u>(6,162)</u>	<u>(153,555)</u>	<u>41,881</u>	<u>599,152</u>	<u>748,833</u>	<u>1,002,187</u>
16,952	179,784	(7,419)	137,293	2,880,140	1,754,476
<u>7,482</u>	<u>1,991,633</u>	<u>49,779</u>	<u>1,563,965</u>	<u>5,747,486</u>	<u>3,993,010</u>
<u>\$ 24,434</u>	<u>\$ 2,171,417</u>	<u>\$ 42,360</u>	<u>\$ 1,701,258</u>	<u>\$ 8,627,626</u>	<u>\$ 5,747,486</u>

THIS PAGE INTENTIONALLY LEFT BLANK



DISTRICT ATTORNEY FUND

SUB-FUND #

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

THIS PAGE INTENTIONALLY LEFT BLANK

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, 2021

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 748,140	\$ 629,827	\$ 886,491	\$ 138,351
Charges for services	13,110	17,493	17,493	4,383
Interest earned	2,461	2,748	2,748	287
Total revenues	<u>763,711</u>	<u>650,068</u>	<u>906,732</u>	<u>143,021</u>
Expenditures				
Law library	10,570	13,800	13,800	3,230
Victims assistance	336,145	359,528	393,071	56,926
Rural domestic violence	345,752	221,065	428,601	82,849
Litigation	-	115,427	115,427	115,427
Operating contingency	-	106,597	106,597	106,597
Total expenditures	<u>692,467</u>	<u>816,417</u>	<u>1,057,496</u>	<u>365,029</u>
Excess of revenues over (under) expenditures	<u>71,244</u>	<u>(166,349)</u>	<u>(150,764)</u>	<u>(222,008)</u>
Other financing sources (uses)				
Transfers in	-	5,000	5,000	5,000
Transfers out	(6,957)	(6,957)	(6,957)	-
Government services	(57,217)	(53,311)	(68,896)	(11,679)
Total other financing sources (uses)	<u>(64,174)</u>	<u>(55,268)</u>	<u>(70,853)</u>	<u>(6,679)</u>
Net change in fund balance	7,070	(221,617)	(221,617)	(228,687)
Available fund balance, July 1	<u>232,916</u>	<u>310,304</u>	<u>310,304</u>	<u>77,388</u>
Available fund balance, June 30	<u>\$ 239,986</u>	<u>\$ 88,687</u>	<u>\$ 88,687</u>	<u>\$ (151,299)</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
DISTRICT ATTORNEY FUND
June 30, 2021

	213 Law Library Fund	219 Victims Assistance Fund	230 Rural Domestic Violence Fund
ASSETS			
Cash and investments	\$ 79,553	\$ (25,661)	\$ (70,753)
Accounts receivable	-	79,625	84,564
Total assets	\$ 79,553	\$ 53,964	\$ 13,811
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 694	\$ 13,382	\$ 13,811
Total liabilities	694	13,382	13,811
Fund balance			
Restricted	78,859	40,582	-
Total fund balance	78,859	40,582	0
Total liabilities and fund balance	\$ 79,553	\$ 53,964	\$ 13,811

259 Litigation Fund	<u>Totals</u> June 30, 2021
\$ 120,545	\$ 103,684
-	164,189
<u>\$ 120,545</u>	<u>\$ 267,873</u>
\$ -	\$ 27,887
0	27,887
<u>120,545</u>	<u>239,986</u>
<u>120,545</u>	<u>239,986</u>
<u>\$ 120,545</u>	<u>\$ 267,873</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
DISTRICT ATTORNEY FUND
For the Year Ended
June 30, 2021

	213 Law Library Fund	219 Victims Assistance Fund	230 Rural Domestic Violence Fund
Revenues			
Intergovernmental revenue	\$ -	\$ 372,209	\$ 375,930
Charges for services	13,110	-	-
Interest earned	1,043	-	-
Total revenues	<u>14,153</u>	<u>372,209</u>	<u>375,930</u>
Expenditures			
Public safety	<u>10,570</u>	<u>336,145</u>	<u>345,752</u>
Total expenditures	<u>10,570</u>	<u>336,145</u>	<u>345,752</u>
Excess of revenues over (under) expenditures	<u>3,583</u>	<u>36,064</u>	<u>30,178</u>
Other financing sources (uses)			
Transfers out	(6,957)	-	-
Government services	<u>(517)</u>	<u>(26,521)</u>	<u>(30,178)</u>
Total other financing sources (uses)	<u>(7,474)</u>	<u>(26,521)</u>	<u>(30,178)</u>
Net change in fund balance	(3,891)	9,543	0
Available fund balance, July 1	<u>82,750</u>	<u>31,039</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 78,859</u>	<u>\$ 40,582</u>	<u>\$ 0</u>

259 Litigation Fund	<u>Totals</u> June 30, 2021
\$ -	\$ 748,139
-	13,110
<u>1,418</u>	<u>2,461</u>
<u>1,418</u>	<u>763,710</u>
<u>0</u>	<u>692,467</u>
<u>0</u>	<u>692,467</u>
<u>1,418</u>	<u>71,243</u>
-	(6,957)
<u>-</u>	<u>(57,216)</u>
<u>0</u>	<u>(64,173)</u>
1,418	7,070
<u>119,127</u>	<u>232,916</u>
<u>\$ 120,545</u>	<u>\$ 239,986</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 13,110	\$ 17,493	\$ 17,493	\$ 4,383
Interest earned	1,043	1,248	1,248	205
Total revenues	<u>14,153</u>	<u>18,741</u>	<u>18,741</u>	<u>4,588</u>
Expenditures				
Materials and services	10,570	13,800	13,800	3,230
Total expenditures	<u>10,570</u>	<u>13,800</u>	<u>13,800</u>	<u>3,230</u>
Excess of revenues over (under) expenditures	<u>3,583</u>	<u>4,941</u>	<u>4,941</u>	<u>1,358</u>
Other financing sources (uses)				
Transfers out	(6,957)	(6,957)	(6,957)	-
Government services	(517)	(882)	(882)	(365)
Total other financing sources (uses)	<u>(7,474)</u>	<u>(7,839)</u>	<u>(7,839)</u>	<u>(365)</u>
Net change in fund balance	(3,891)	(2,898)	(2,898)	993
Available fund balance, July 1	<u>82,750</u>	<u>91,585</u>	<u>91,585</u>	<u>8,835</u>
Available fund balance, June 30	<u><u>\$ 78,859</u></u>	<u><u>\$ 88,687</u></u>	<u><u>\$ 88,687</u></u>	<u><u>\$ 9,828</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 372,209	\$ 387,190	\$ 423,737	\$ 51,528
Total revenues	<u>372,209</u>	<u>387,190</u>	<u>423,737</u>	<u>51,528</u>
Expenditures				
Personal services	237,952	286,501	270,710	32,758
Materials and services	98,193	73,027	122,361	24,168
Operating contingency	-	106,597	106,597	106,597
Total expenditures	<u>336,145</u>	<u>466,125</u>	<u>499,668</u>	<u>163,523</u>
Excess of revenues over (under) expenditures	<u>36,064</u>	<u>(78,935)</u>	<u>(75,931)</u>	<u>(111,995)</u>
Other financing sources (uses)				
Government services	<u>(26,521)</u>	<u>(27,662)</u>	<u>(30,666)</u>	<u>(4,145)</u>
Total other financing sources (uses)	<u>(26,521)</u>	<u>(27,662)</u>	<u>(30,666)</u>	<u>(4,145)</u>
Net change in fund balance	9,543	(106,597)	(106,597)	(116,140)
Available fund balance, July 1	<u>31,039</u>	<u>106,597</u>	<u>106,597</u>	<u>75,558</u>
Available fund balance, June 30	<u>\$ 40,582</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (40,582)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 375,930	\$ 242,637	\$ 462,754	\$ 86,824
Total revenues	<u>375,930</u>	<u>242,637</u>	<u>462,754</u>	<u>86,824</u>
Expenditures				
Personal services	230,930	175,864	306,030	75,100
Materials and services	<u>114,822</u>	<u>45,201</u>	<u>122,571</u>	<u>7,749</u>
Total expenditures	<u>345,752</u>	<u>221,065</u>	<u>428,601</u>	<u>82,849</u>
Excess of revenues over (under) expenditures	<u>30,178</u>	<u>21,572</u>	<u>34,153</u>	<u>3,975</u>
Other financing sources (uses)				
Government services	<u>(30,178)</u>	<u>(21,572)</u>	<u>(34,153)</u>	<u>(3,975)</u>
Total other financing sources (uses)	<u>(30,178)</u>	<u>(21,572)</u>	<u>(34,153)</u>	<u>(3,975)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 1,418	\$ 1,500	\$ 1,500	\$ 82
Total revenues	<u>1,418</u>	<u>1,500</u>	<u>1,500</u>	<u>82</u>
Expenditures				
Materials and services	-	115,427	115,427	115,427
Total expenditures	<u>0</u>	<u>115,427</u>	<u>115,427</u>	<u>115,427</u>
Excess of revenues over (under) expenditures				
Other financing sources (uses)				
Transfers in	-	5,000	5,000	5,000
Government services	-	(3,195)	(3,195)	(3,195)
Total other financing sources (uses)	<u>0</u>	<u>1,805</u>	<u>1,805</u>	<u>1,805</u>
Net change in fund balance	1,418	(112,122)	(112,122)	(113,540)
Available fund balance, July 1	<u>119,127</u>	<u>112,122</u>	<u>112,122</u>	<u>(7,005)</u>
Available fund balance, June 30	<u>\$ 120,545</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (120,545)</u>

THIS PAGE INTENTIONALLY LEFT BLANK



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

THIS PAGE INTENTIONALLY LEFT BLANK

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, 2021

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 58,328	\$ 14,500	\$ 166,121	\$ 107,793
Charges for services	260,628	233,209	233,209	(27,419)
Interest earned	5,622	4,950	4,950	(672)
Miscellaneous revenue	375,592	376,750	416,129	40,537
Total revenues	700,170	629,409	820,409	120,239
Expenditures				
Mt Jefferson park	84,868	100,067	100,067	15,199
Fair fund	244,304	382,339	382,339	138,035
Fair building fund	377,447	433,714	865,539	488,092
Park development	142,555	136,003	136,003	(6,552)
SDC county park	-	84,852	84,852	84,852
SDC CRR park	7,940	25,568	25,568	17,628
Debt service	-	7,303	7,303	7,303
Total expenditures	857,114	1,169,846	1,601,671	744,557
Excess of revenues over (under) expenditures	(156,944)	(540,437)	(781,262)	(624,318)
Other financing sources (uses)				
Transfers in	288,152	268,435	535,260	247,108
Transfers out	(8,000)	(10,300)	(10,300)	(2,300)
Government services	(55,378)	(71,271)	(97,271)	(41,893)
Total other financing sources (uses)	224,774	186,864	427,689	202,915
Net change in fund balance	67,830	(353,573)	(353,573)	(421,403)
Available fund balance, July 1	466,179	546,047	546,047	79,868
Available fund balance, June 30	534,009	\$ 192,474	\$ 192,474	\$ (341,535)

Reconciliation of budgetary fund balance to GAAP fund balance

Interfund loans	(23,714)
GAAP Ending fund balance	\$ 510,295

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
BUILDINGS AND GROUNDS FUND
June 30, 2021

	215 Mt Jefferson Park Fund	216 Mt Jefferson Park Perpetual Care Fund	218 Fair Fund	224 Fair Building Fund
ASSETS				
Cash and investments	\$ 69,210	\$ 137,299	\$ 159,800	\$ 8,891
Accounts receivable	-	-	-	-
Total assets	\$ 69,210	\$ 137,299	\$ 159,800	\$ 8,891
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 249	\$ -	\$ 5,951	\$ -
Due to other funds	-	-	-	23,714
Total liabilities	249	0	5,951	23,714
Fund balance				
Restricted	-	-	-	(14,823)
Committed	68,961	137,299	153,849	-
Total fund balance	68,961	137,299	153,849	(14,823)
Total liabilities and fund balance	\$ 69,210	\$ 137,299	\$ 159,800	\$ 8,891

249 Park Development Fund	315 SDC County Park Fund	316 SDC CRR Park Fund	Totals June 30, 2021
\$ 62,347	\$ 81,915	\$ 8,139	\$ 527,601
18,840	-	-	18,840
<u>\$ 81,187</u>	<u>\$ 81,915</u>	<u>\$ 8,139</u>	<u>\$ 546,441</u>
\$ 6,232	\$ -	\$ -	\$ 12,432
-	-	-	23,714
<u>6,232</u>	<u>0</u>	<u>0</u>	<u>36,146</u>
-	81,915	8,139	75,231
74,955	-	-	435,064
<u>74,955</u>	<u>81,915</u>	<u>8,139</u>	<u>510,295</u>
<u>\$ 81,187</u>	<u>\$ 81,915</u>	<u>\$ 8,139</u>	<u>\$ 546,441</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
BUILDINGS AND GROUNDS FUND
For the Year Ended
June 30, 2021

	215 Mt Jefferson Memorial Park Fund	216 Mt Jefferson Park Perpetual Care Fund	218 Fair Fund	224 Fair Building Fund
Revenues				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ 39,000
Charges for services	14,425	4,835	132,278	25,980
Interest earned	2,388	-	1,347	190
Miscellaneous revenues	69,945	-	17,772	287,876
Total revenues	<u>86,758</u>	<u>4,835</u>	<u>151,397</u>	<u>353,046</u>
Expenditures				
Current				
Culture and recreation	84,869	-	244,303	55,197
Capital outlay	-	-	-	300,191
Total expenditures	<u>84,869</u>	<u>0</u>	<u>244,303</u>	<u>355,388</u>
Excess of revenues over (under) expenditures	<u>1,889</u>	<u>4,835</u>	<u>(92,906)</u>	<u>(2,342)</u>
Other financing sources (uses)				
Transfers in	9,060	-	172,521	34,571
Transfers out	-	-	(8,000)	-
Government services	(5,412)	-	(19,239)	(21,628)
Total other financing sources (uses)	<u>3,648</u>	<u>0</u>	<u>145,282</u>	<u>12,943</u>
Net change in fund balance	5,537	4,835	52,376	10,601
Available fund balance, July 1	<u>63,424</u>	<u>132,464</u>	<u>101,473</u>	<u>(25,424)</u>
Available fund balance, June 30	<u>\$ 68,961</u>	<u>\$ 137,299</u>	<u>\$ 153,849</u>	<u>\$ (14,823)</u>

249 Park Development Fund	315 SDC County Park Fund	316 SDC CRR Park Fund	Totals June 30, 2021
\$ -	\$ 13,224	\$ 6,103	\$ 58,327
83,110	-	-	260,628
775	859	64	5,623
-	-	-	375,593
<u>83,885</u>	<u>14,083</u>	<u>6,167</u>	<u>700,171</u>
142,556	-	7,940	534,865
-	-	-	300,191
<u>142,556</u>	<u>0</u>	<u>7,940</u>	<u>835,056</u>
<u>(58,671)</u>	<u>14,083</u>	<u>(1,773)</u>	<u>(134,885)</u>
72,000	-	-	288,152
-	-	-	(8,000)
<u>(9,099)</u>	<u>-</u>	<u>-</u>	<u>(55,378)</u>
<u>62,901</u>	<u>0</u>	<u>0</u>	<u>224,774</u>
4,230	14,083	(1,773)	89,889
<u>70,725</u>	<u>67,832</u>	<u>9,912</u>	<u>420,406</u>
<u>\$ 74,955</u>	<u>\$ 81,915</u>	<u>\$ 8,139</u>	<u>\$ 510,295</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 14,425	\$ 2,000	\$ 2,000	\$ (12,425)
Interest earned	2,388	1,500	1,500	(888)
Miscellaneous revenues	69,945	40,000	40,000	(29,945)
Total revenues	<u>86,758</u>	<u>43,500</u>	<u>43,500</u>	<u>(43,258)</u>
Expenditures				
Other requirements	56,664	72,267	72,267	15,603
Materials and services	28,205	27,800	27,800	(405)
Total expenditures	<u>84,869</u>	<u>100,067</u>	<u>100,067</u>	<u>15,198</u>
Excess of revenues over (under) expenditures	<u>1,889</u>	<u>(56,567)</u>	<u>(56,567)</u>	<u>(58,456)</u>
Other financing sources (uses)				
Transfers in	9,060	9,060	9,060	-
Government services	(5,412)	(5,994)	(5,994)	(582)
Total other financing sources (uses)	<u>3,648</u>	<u>3,066</u>	<u>3,066</u>	<u>(582)</u>
Net change in fund balance	5,537	(53,501)	(53,501)	(59,038)
Available fund balance, July 1	<u>63,424</u>	<u>53,994</u>	<u>53,994</u>	<u>(9,430)</u>
Available fund balance, June 30	<u>\$ 68,961</u>	<u>\$ 493</u>	<u>\$ 493</u>	<u>\$ (68,468)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 4,835	\$ 1,400	\$ 1,400	\$ (3,435)
Total revenues	<u>4,835</u>	<u>1,400</u>	<u>1,400</u>	<u>(3,435)</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	4,835	1,400	1,400	(3,435)
Available fund balance, July 1	<u>132,464</u>	<u>129,650</u>	<u>129,650</u>	<u>(2,814)</u>
Available fund balance, June 30	<u><u>\$ 137,299</u></u>	<u><u>\$ 131,050</u></u>	<u><u>\$ 131,050</u></u>	<u><u>\$ (6,249)</u></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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 132,278	\$ 153,766	\$ 153,766	\$ 21,488
Interest earned	1,347	1,000	1,000	(347)
Miscellaneous revenues	17,772	40,450	40,450	22,678
Total revenues	<u>151,397</u>	<u>195,216</u>	<u>195,216</u>	<u>43,819</u>
Expenditures				
Personal services	166,652	180,134	180,134	13,482
Materials and services	77,651	202,205	202,205	124,554
Total expenditures	<u>244,303</u>	<u>382,339</u>	<u>382,339</u>	<u>138,036</u>
Excess of revenues over (under) expenditures	<u>(92,906)</u>	<u>(187,123)</u>	<u>(187,123)</u>	<u>(94,217)</u>
Other financing sources (uses)				
Transfers in	172,521	163,085	163,085	(9,436)
Transfers out	(8,000)	(10,300)	(10,300)	(2,300)
Government services	(19,239)	(24,643)	(24,643)	(5,404)
Total other financing sources (uses)	<u>145,282</u>	<u>128,142</u>	<u>128,142</u>	<u>(17,140)</u>
Net change in fund balance	52,376	(58,981)	(58,981)	(111,357)
Available fund balance, July 1	<u>101,473</u>	<u>78,874</u>	<u>78,874</u>	<u>(22,599)</u>
Available fund balance, June 30	<u>\$ 153,849</u>	<u>\$ 19,893</u>	<u>\$ 19,893</u>	<u>\$ (133,956)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenue	\$ 39,000	\$ -	\$ 151,621	\$ 112,621
Charges for services	25,980	26,042	26,042	62
Interest earned	190	500	500	310
Miscellaneous revenues	287,876	296,300	335,679	47,803
Total revenues	<u>353,046</u>	<u>322,842</u>	<u>513,842</u>	<u>160,796</u>
Expenditures				
Materials and services	55,197	10,000	65,000	9,803
Capital outlay	322,250	423,714	800,539	478,289
Total expenditures	<u>377,447</u>	<u>433,714</u>	<u>865,539</u>	<u>488,092</u>
Excess of revenues over (under) expenditures	<u>(24,401)</u>	<u>(110,872)</u>	<u>(351,697)</u>	<u>(327,296)</u>
Other financing sources (uses)				
Transfers in	34,571	24,290	291,115	256,544
Transfers out	-	(7,303)	(7,303)	(7,303)
Government services	(21,628)	(20,529)	(46,529)	(24,901)
Total other financing sources (uses)	<u>12,943</u>	<u>(3,542)</u>	<u>237,283</u>	<u>224,340</u>
Net change in fund balance	<u>(11,458)</u>	<u>(114,414)</u>	<u>(114,414)</u>	<u>(102,956)</u>
Available fund balance, July 1	<u>20,349</u>	<u>142,764</u>	<u>142,764</u>	<u>122,415</u>
Available fund balance, June 30	8,891	<u>\$ 28,350</u>	<u>\$ 28,350</u>	<u>\$ 19,459</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Interfund loan payable	<u>(23,714)</u>
GAAP Ending fund balance	<u>\$ (14,823)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 83,110	\$ 50,000	\$ 50,000	\$ (33,110)
Interest earned	775	700	700	(75)
Total revenues	<u>83,885</u>	<u>50,700</u>	<u>50,700</u>	<u>(33,185)</u>
Expenditures				
Personal services	97,005	91,353	91,353	(5,652)
Materials and services	<u>45,551</u>	<u>44,650</u>	<u>44,650</u>	<u>(901)</u>
Total expenditures	<u>142,556</u>	<u>136,003</u>	<u>136,003</u>	<u>(6,553)</u>
Excess of revenues over (under) expenditures	<u>(58,671)</u>	<u>(85,303)</u>	<u>(85,303)</u>	<u>(26,632)</u>
Other financing sources (uses)				
Transfers in	72,000	72,000	72,000	-
Government services	<u>(9,099)</u>	<u>(20,105)</u>	<u>(20,105)</u>	<u>(11,006)</u>
Total other financing sources (uses)	<u>62,901</u>	<u>51,895</u>	<u>51,895</u>	<u>(11,006)</u>
Net change in fund balance	4,230	(33,408)	(33,408)	(37,638)
Available fund balance, July 1	<u>70,725</u>	<u>46,095</u>	<u>46,095</u>	<u>(24,630)</u>
Available fund balance, June 30	<u>\$ 74,955</u>	<u>\$ 12,687</u>	<u>\$ 12,687</u>	<u>\$ (62,268)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 13,224	\$ 6,500	\$ 6,500	\$ (6,724)
Interest earned	859	1,000	1,000	141
Total revenues	<u>14,083</u>	<u>7,500</u>	<u>7,500</u>	<u>(6,583)</u>
Expenditures				
Materials and services	-	84,852	84,852	84,852
Total expenditures	<u>0</u>	<u>84,852</u>	<u>84,852</u>	<u>84,852</u>
Excess of revenues over (under) expenditures and net changes in fund balance	14,083	(77,352)	(77,352)	(91,435)
Available fund balance, July 1	<u>67,832</u>	<u>77,352</u>	<u>77,352</u>	<u>9,520</u>
Available fund balance, June 30	<u><u>\$ 81,915</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (81,915)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 6,103	\$ 8,000	\$ 8,000	\$ 1,897
Interest earned	64	250	250	186
Total revenues	<u>6,167</u>	<u>8,250</u>	<u>8,250</u>	<u>2,083</u>
Expenditures				
Materials and services	<u>7,940</u>	<u>25,568</u>	<u>25,568</u>	<u>17,628</u>
Total expenditures	<u>7,940</u>	<u>25,568</u>	<u>25,568</u>	<u>17,628</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(1,773)	(17,318)	(17,318)	(15,545)
Available fund balance, July 1	<u>9,912</u>	<u>17,318</u>	<u>17,318</u>	<u>7,406</u>
Available fund balance, June 30	<u>\$ 8,139</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (8,139)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 9,956	\$ 7,850	\$ 7,850	\$ (2,106)
Interest earned	636	900	900	264
Total revenues	<u>10,592</u>	<u>8,750</u>	<u>8,750</u>	<u>(1,842)</u>
Expenditures				
County clerk records	<u>1,011</u>	<u>53,627</u>	<u>53,627</u>	<u>52,616</u>
Total expenditures	<u>1,011</u>	<u>53,627</u>	<u>53,627</u>	<u>52,616</u>
Excess of revenues over (under) expenditures	<u>9,581</u>	<u>(44,877)</u>	<u>(44,877)</u>	<u>(54,458)</u>
Other financing sources (uses)				
Government services	<u>-</u>	<u>(3,365)</u>	<u>(3,365)</u>	<u>(3,365)</u>
Total other financing sources (uses)	<u>0</u>	<u>(3,365)</u>	<u>(3,365)</u>	<u>(3,365)</u>
Net change in fund balance	9,581	(48,242)	(48,242)	(57,823)
Available fund balance, July 1	<u>49,859</u>	<u>48,242</u>	<u>48,242</u>	<u>(1,617)</u>
Available fund balance, June 30	<u>\$ 59,440</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (59,440)</u>



SPECIAL REVENUE - COVID FUND

SUB-FUND #

240	American Rescue Plan Fund
258	Disaster Relief Fund

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SPECIAL REVENUE - COVID FUND
(Budgetary Basis)
For the Year Ended
June 30, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 4,108,589	\$ -	\$ 1,701,614	\$(2,406,975)
Interest earned	16,330	-	-	(16,330)
Total revenues	<u>4,124,919</u>	<u>0</u>	<u>1,701,614</u>	<u>(2,423,305)</u>
Expenditures				
American Rescue Plan	2,264	-	100,000	97,736
Disaster relief	1,722,657	-	2,937,885	1,215,228
Total expenditures	<u>1,724,921</u>	<u>0</u>	<u>3,037,885</u>	<u>1,312,964</u>
Excess of revenues over (under) expenditures	<u>2,399,998</u>	<u>0</u>	<u>(1,336,271)</u>	<u>(3,736,269)</u>
Other financing sources (uses)				
Government services	(179)	-	-	179
Total other financing sources (uses)	<u>(179)</u>	<u>0</u>	<u>0</u>	<u>179</u>
Net change in fund balance	2,399,819	0	(1,336,271)	(3,736,090)
Available fund balance, July 1	<u>1,336,271</u>	<u>-</u>	<u>1,336,271</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 3,736,090</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(3,736,090)</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
SPECIAL REVENUE - COVID FUND
June 30, 2021

	<u>240 American Rescue Plan Fund</u>	<u>258 Disaster Relief Fund</u>	<u>Totals June 30, 2021</u>
ASSETS			
Cash and investments	<u>\$ 2,392,321</u>	<u>\$ 1,351,808</u>	<u>\$ 3,744,129</u>
Total assets	<u><u>\$ 2,392,321</u></u>	<u><u>\$ 1,351,808</u></u>	<u><u>\$ 3,744,129</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	<u>\$ -</u>	<u>\$ 8,038</u>	<u>\$ 8,038</u>
Total liabilities	<u>0</u>	<u>8,038</u>	<u>8,038</u>
Fund balance			
Restricted	<u>2,392,321</u>	<u>1,343,770</u>	<u>3,736,091</u>
Total fund balance	<u>2,392,321</u>	<u>1,343,770</u>	<u>3,736,091</u>
Total liabilities and fund balance	<u><u>\$ 2,392,321</u></u>	<u><u>\$ 1,351,808</u></u>	<u><u>\$ 3,744,129</u></u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
SPECIAL REVENUE - COVID FUND
For the Year Ended
June 30, 2021

	240 American Rescue Plan Fund	258 Disaster Relief Fund	Totals June 30, 2021
Revenues			
Intergovernmental revenue	\$ 2,394,764	\$ 188,045	\$ 2,582,809
Interest earned	-	16,331	16,331
Miscellaneous revenues	-	1,525,780	1,525,780
	<u>2,394,764</u>	<u>1,730,156</u>	<u>4,124,920</u>
Total revenues			
Expenditures			
Current			
Health and welfare	2,264	361,565	363,829
Capital outlay	-	644,780	644,780
	<u>2,264</u>	<u>1,006,345</u>	<u>1,008,609</u>
Total expenditures			
Excess of revenues over (under) expenditures	<u>2,392,500</u>	<u>723,811</u>	<u>3,116,311</u>
Other financing sources (uses)			
Government services	(179)	(716,312)	(716,491)
	<u>(179)</u>	<u>(716,312)</u>	<u>(716,491)</u>
Total other financing sources (uses)			
Net change in fund balance	<u>2,392,321</u>	<u>7,499</u>	<u>2,399,820</u>
Available fund balance, July 1	<u>-</u>	<u>1,336,271</u>	<u>1,336,271</u>
Available fund balance, June 30	<u>\$ 2,392,321</u>	<u>\$ 1,343,770</u>	<u>\$ 3,736,091</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 AMERICAN RESCUE PLAN FUND - 240**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 2,394,764	\$ -	\$ 100,000	\$(2,294,764)
Total revenues	<u>2,394,764</u>	<u>0</u>	<u>100,000</u>	<u>(2,294,764)</u>
Expenditures				
Materials and services	2,264	-	100,000	97,736
Total expenditures	<u>2,264</u>	<u>0</u>	<u>100,000</u>	<u>97,736</u>
Excess of revenues over (under) expenditures	<u>2,392,500</u>	<u>0</u>	<u>0</u>	<u>(2,392,500)</u>
Other financing sources (uses)				
Government services	(179)	-	-	179
Total other financing sources (uses)	<u>(179)</u>	<u>0</u>	<u>0</u>	<u>179</u>
Net changes in fund balance	2,392,321	0	0	(2,392,321)
Available fund balance, July 1	-	-	-	-
Available fund balance, June 30	<u>\$ 2,392,321</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(2,392,321)</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, 2021

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 188,045	\$ -	\$ -	\$ (188,045)
Interest earned	16,331	-	-	(16,331)
Miscellaneous revenues	1,525,780	-	1,601,614	75,834
Total revenues	1,730,156	0	1,601,614	(128,542)
Expenditures				
Materials and services	361,565	-	1,313,850	952,285
Capital outlay	644,780	-	700,000	55,220
Total expenditures	1,006,345	0	2,013,850	1,007,505
Excess of revenues over (under) expenditures	723,811	0	(412,236)	(1,136,047)
Other financing sources (uses)				
Government services	(716,312)	-	(924,035)	(207,723)
Total other financing sources (uses)	(716,312)	0	(924,035)	(207,723)
Net changes in fund balance	7,499	0	(1,336,271)	(1,343,770)
Available fund balance, July 1	1,336,271	-	1,336,271	-
Available fund balance, June 30	\$ 1,343,770	\$ 0	\$ 0	\$(1,343,770)



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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 63,153	\$ 28,000	45,549	\$ (17,604)
Intergovernmental revenues	35,720	21,600	38,200	2,480
Interest earned	1,238	1,000	1,000	(238)
Total revenues	<u>100,111</u>	<u>50,600</u>	<u>84,749</u>	<u>(15,362)</u>
Expenditures				
GIS - Geographic Information Systems	158,970	149,464	178,364	19,394
Total expenditures	<u>158,970</u>	<u>149,464</u>	<u>178,364</u>	<u>19,394</u>
Excess of revenues over (under) expenditures	<u>(58,859)</u>	<u>(98,864)</u>	<u>(93,615)</u>	<u>(34,756)</u>
Other financing sources (uses)				
Transfers in	121,652	121,000	121,000	(652)
Governmental services	(14,557)	(10,525)	(13,460)	1,097
Total other financing sources (uses)	<u>107,095</u>	<u>110,475</u>	<u>107,540</u>	<u>445</u>
Net change in fund balance	48,236	11,611	13,925	(34,311)
Available fund balance, July 1	<u>93,530</u>	<u>84,863</u>	<u>93,530</u>	<u>-</u>
Available fund balance, June 30	141,766	<u>\$ 96,474</u>	<u>\$ 107,455</u>	<u>\$ (34,311)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>580</u>
GAAP Ending net position	<u>\$ 142,346</u>



SURVEYOR FUND

SUB-FUND #

226 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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 59,932	\$ 35,000	\$ 45,300	\$ (14,632)
Interest earned	147	260	260	113
Total revenues	<u>60,079</u>	<u>35,260</u>	<u>45,560</u>	<u>(14,519)</u>
Expenditures				
Public land corner preservation	<u>36,965</u>	<u>35,982</u>	<u>42,319</u>	<u>5,354</u>
Total expenditures	<u>36,965</u>	<u>35,982</u>	<u>42,319</u>	<u>5,354</u>
Excess of revenues over (under) expenditures	<u>23,114</u>	<u>(722)</u>	<u>3,241</u>	<u>(19,873)</u>
Other financing sources (uses)				
Government services	<u>(6,162)</u>	<u>(6,722)</u>	<u>(6,722)</u>	<u>(560)</u>
Total other financing sources (uses)	<u>(6,162)</u>	<u>(6,722)</u>	<u>(6,722)</u>	<u>(560)</u>
Net change in fund balance	16,952	(7,444)	(3,481)	(20,433)
Available fund balance, July 1	<u>7,482</u>	<u>11,444</u>	<u>7,481</u>	<u>(1)</u>
Available fund balance, June 30	<u>\$ 24,434</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ (20,434)</u>



COMMUNITY JUSTICE FUND

SUB-FUND #

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

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY JUSTICE FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,104,742	\$ 1,050,862	\$ 1,050,862	\$ (53,880)
Interest earned	25,893	27,000	27,000	1,107
Total revenues	<u>1,130,635</u>	<u>1,077,862</u>	<u>1,077,862</u>	<u>(52,773)</u>
Expenditures				
Juvenile special project	-	120,500	120,500	120,500
Community justice adult	797,296	1,324,407	1,324,407	527,111
Operating contingency	-	150,000	150,000	150,000
Total expenditures	<u>797,296</u>	<u>1,594,907</u>	<u>1,594,907</u>	<u>797,611</u>
Excess of revenues over (under) expenditures	<u>333,339</u>	<u>(517,045)</u>	<u>(517,045)</u>	<u>(850,384)</u>
Other financing sources (uses)				
Transfers in	20,000	20,000	20,000	-
Transfers out	(80,000)	(80,000)	(80,000)	-
Government services	<u>(93,555)</u>	<u>(132,685)</u>	<u>(132,685)</u>	<u>(39,130)</u>
Total other financing sources (uses)	<u>(153,555)</u>	<u>(192,685)</u>	<u>(192,685)</u>	<u>(39,130)</u>
Net change in fund balance	179,784	(709,730)	(709,730)	(889,514)
Available fund balance, July 1	<u>1,991,633</u>	<u>1,633,000</u>	<u>1,633,000</u>	<u>(358,633)</u>
Available fund balance, June 30	<u><u>\$ 2,171,417</u></u>	<u><u>\$ 923,270</u></u>	<u><u>\$ 923,270</u></u>	<u><u>\$(1,248,147)</u></u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
COMMUNITY JUSTICE FUND
June 30, 2021

	238 Corrections & Drug Program Fund	248 Juvenile Special Project Fund	254 Community Justice Adult Fund	Totals June 30, 2021
ASSETS				
Cash and investments	\$ 46,512	\$ 129,064	\$ 2,000,901	\$ 2,176,477
Accounts receivable	5,293	-	-	5,293
Total assets	<u>\$ 51,805</u>	<u>\$ 129,064</u>	<u>\$ 2,000,901</u>	<u>\$ 2,181,770</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 10,353	\$ 10,353
Total liabilities	<u>0</u>	<u>0</u>	<u>10,353</u>	<u>10,353</u>
Fund balance				
Restricted	<u>51,805</u>	<u>129,064</u>	<u>1,990,548</u>	<u>2,171,417</u>
Total fund balance	<u>51,805</u>	<u>129,064</u>	<u>1,990,548</u>	<u>2,171,417</u>
Total liabilities and fund balance	<u>\$ 51,805</u>	<u>\$ 129,064</u>	<u>\$ 2,000,901</u>	<u>\$ 2,181,770</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
COMMUNITY JUSTICE FUND
For the Year Ended
June 30, 2021

	238 Corrections & Drug Program Fund	248 Juvenile Special Project Fund	254 Community Justice Adult Fund	Totals June 30, 2021
Revenues				
Intergovernmental revenue	\$ 21,171	\$ -	\$ 1,083,571	\$ 1,104,742
Interest earned	571	1,365	23,957	25,893
Total revenues	<u>21,742</u>	<u>1,365</u>	<u>1,107,528</u>	<u>1,130,635</u>
Expenditures				
Public safety	-	-	797,296	797,296
Total expenditures	<u>0</u>	<u>0</u>	<u>797,296</u>	<u>797,296</u>
Excess of revenues over (under) expenditures	<u>21,742</u>	<u>1,365</u>	<u>310,232</u>	<u>333,339</u>
Other financing sources (uses)				
Transfers in	-	20,000	-	20,000
Transfers out	(20,000)	-	(60,000)	(80,000)
Government services	-	-	(93,555)	(93,555)
Total other financing sources (uses)	<u>(20,000)</u>	<u>20,000</u>	<u>(153,555)</u>	<u>(153,555)</u>
Net change in fund balance	1,742	21,365	156,677	179,784
Available fund balance, July 1	<u>50,063</u>	<u>107,699</u>	<u>1,833,871</u>	<u>1,991,633</u>
Available fund balance, June 30	<u>\$ 51,805</u>	<u>\$ 129,064</u>	<u>\$ 1,990,548</u>	<u>\$ 2,171,417</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 21,171	\$ 21,172	\$ 21,172	\$ 1
Interest earned	571	500	500	(71)
Total revenues	<u>21,742</u>	<u>21,672</u>	<u>21,672</u>	<u>(70)</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>21,742</u>	<u>21,672</u>	<u>21,672</u>	<u>(70)</u>
Other financing sources (uses)				
Transfers out	(20,000)	(20,000)	(20,000)	-
Government services	-	(800)	(800)	(800)
Total other financing sources (uses)	<u>(20,000)</u>	<u>(20,800)</u>	<u>(20,800)</u>	<u>(800)</u>
Net change in fund balance	1,742	872	872	(870)
Available fund balance, July 1	<u>50,063</u>	<u>33,000</u>	<u>33,000</u>	<u>(17,063)</u>
Available fund balance, June 30	<u>\$ 51,805</u>	<u>\$ 33,872</u>	<u>\$ 33,872</u>	<u>\$ (17,933)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 1,365	\$ 1,500	\$ 1,500	\$ 135
Total revenues	<u>1,365</u>	<u>1,500</u>	<u>1,500</u>	<u>135</u>
Expenditures				
Materials and services	-	120,500	120,500	120,500
Total expenditures	<u>0</u>	<u>120,500</u>	<u>120,500</u>	<u>120,500</u>
Excess of revenues over (under) expenditures	<u>1,365</u>	<u>(119,000)</u>	<u>(119,000)</u>	<u>(120,365)</u>
Other financing sources (uses)				
Transfers in	20,000	20,000	20,000	-
Government services	-	(1,000)	(1,000)	(1,000)
Total other financing sources (uses)	<u>20,000</u>	<u>19,000</u>	<u>19,000</u>	<u>(1,000)</u>
Net change in fund balance	21,365	(100,000)	(100,000)	(121,365)
Available fund balance, July 1	<u>107,699</u>	<u>100,000</u>	<u>100,000</u>	<u>(7,699)</u>
Available fund balance, June 30	<u>\$ 129,064</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (129,064)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,083,571	\$ 1,029,690	\$ 1,029,690	\$ (53,881)
Interest earned	23,957	25,000	25,000	1,043
Total revenues	<u>1,107,528</u>	<u>1,054,690</u>	<u>1,054,690</u>	<u>(52,838)</u>
Expenditures				
Personal services	605,976	888,407	888,407	282,431
Materials and services	142,871	386,000	386,000	243,129
Capital outlay	48,449	50,000	50,000	1,551
Operating contingency	-	150,000	150,000	150,000
Total expenditures	<u>797,296</u>	<u>1,474,407</u>	<u>1,474,407</u>	<u>677,111</u>
Excess of revenues over (under) expenditures	<u>310,232</u>	<u>(419,717)</u>	<u>(419,717)</u>	<u>(729,949)</u>
Other financing sources (uses)				
Transfers out	(60,000)	(60,000)	(60,000)	-
Government services	<u>(93,555)</u>	<u>(130,885)</u>	<u>(130,885)</u>	<u>(37,330)</u>
Total other financing sources (uses)	<u>(153,555)</u>	<u>(190,885)</u>	<u>(190,885)</u>	<u>(37,330)</u>
Net change in fund balance	156,677	(610,602)	(610,602)	(767,279)
Available fund balance, July 1	<u>1,833,871</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>(333,871)</u>
Available fund balance, June 30	<u><u>\$ 1,990,548</u></u>	<u><u>\$ 889,398</u></u>	<u><u>\$ 889,398</u></u>	<u><u>\$(1,101,150)</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK



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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 77,271	\$ 83,923	\$ 77,271	\$ -
Interest earned	597	-	-	(597)
Total revenues	<u>77,868</u>	<u>83,923</u>	<u>77,271</u>	<u>(597)</u>
Expenditures				
VSO expansion program	75,006	81,658	75,006	-
County veterans office	52,162	86,850	86,850	34,688
Total expenditures	<u>127,168</u>	<u>168,508</u>	<u>161,856</u>	<u>34,688</u>
Excess of revenues over (under) expenditures	<u>(49,300)</u>	<u>(84,585)</u>	<u>(84,585)</u>	<u>(35,285)</u>
Other financing sources (uses)				
Transfers in	55,864	55,864	55,864	-
Government services	(13,983)	(14,330)	(14,330)	(347)
Total other financing sources (uses)	<u>41,881</u>	<u>41,534</u>	<u>41,534</u>	<u>(347)</u>
Net change in fund balance	(7,419)	(43,051)	(43,051)	(35,632)
Available fund balance, July 1	<u>49,779</u>	<u>43,051</u>	<u>43,051</u>	<u>(6,728)</u>
Available fund balance, June 30	<u>\$ 42,360</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (42,360)</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
VETERANS FUND
June 30, 2021

	243 VSO Expansion Program Fund	245 County Veterans Fund	Totals June 30, 2021
ASSETS			
Cash and investments	\$ (19,318)	\$ 43,163	\$ 23,845
Accounts receivable	19,318	-	19,318
Total assets	<u>\$ 0</u>	<u>\$ 43,163</u>	<u>\$ 43,163</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ 803	\$ 803
Total liabilities	<u>0</u>	<u>803</u>	<u>803</u>
Fund balance			
Restricted	-	42,360	42,360
Total fund balance	<u>0</u>	<u>42,360</u>	<u>42,360</u>
Total liabilities and fund balance	<u>\$ 0</u>	<u>\$ 43,163</u>	<u>\$ 43,163</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
VETERANS FUND
For the Year Ended
June 30, 2021

	243 VSO Expansion Program Fund	245 County Veterans Fund	Totals June 30, 2021
Revenues			
Intergovernmental revenues	\$ 77,271	\$ -	\$ 77,271
Interest earned	-	597	597
Total revenues	<u>77,271</u>	<u>597</u>	<u>77,868</u>
Expenditures			
VSO expansion program	75,006	-	75,006
County veterans program	-	52,162	52,162
Total expenditures	<u>75,006</u>	<u>52,162</u>	<u>127,168</u>
Excess of revenues over (under) expenditures	<u>2,265</u>	<u>(51,565)</u>	<u>(49,300)</u>
Other financing sources (uses)			
Transfers in	2,664	53,199	55,863
Government services	(4,929)	(9,053)	(13,982)
Total other financing sources (uses)	<u>(2,265)</u>	<u>44,146</u>	<u>41,881</u>
Net change in fund balance	0	(7,419)	(7,419)
Available fund balance, July 1	-	49,779	49,779
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 42,360</u>	<u>\$ 42,360</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 77,271	\$ 83,923	\$ 77,271	\$ -
Total revenues	<u>77,271</u>	<u>83,923</u>	<u>77,271</u>	<u>0</u>
Expenditures				
Personal services	75,006	81,658	75,006	-
Total expenditures	<u>75,006</u>	<u>81,658</u>	<u>75,006</u>	<u>0</u>
Excess of revenues over (under) expenditures	<u>2,265</u>	<u>2,265</u>	<u>2,265</u>	<u>0</u>
Other financing sources (uses)				
Transfers in	2,664	2,664	2,664	-
Government services	(4,929)	(4,929)	(4,929)	-
Total other financing sources (uses)	<u>(2,265)</u>	<u>(2,265)</u>	<u>(2,265)</u>	<u>0</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
 VETERANS SUB-FUND
 COUNTY VETERANS FUND - 245**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 597	\$ -	\$ -	\$ (597)
Total revenues	<u>597</u>	<u>0</u>	<u>0</u>	<u>(597)</u>
Expenditures				
Personal services	38,830	64,700	64,700	25,870
Materials and services	<u>13,332</u>	<u>22,150</u>	<u>22,150</u>	<u>8,818</u>
Total expenditures	<u>52,162</u>	<u>86,850</u>	<u>86,850</u>	<u>34,688</u>
Excess of revenues over (under) expenditures	<u>(51,565)</u>	<u>(86,850)</u>	<u>(86,850)</u>	<u>(35,285)</u>
Other financing sources (uses)				
Transfers in	53,199	53,199	53,199	-
Government services	<u>(9,053)</u>	<u>(9,400)</u>	<u>(9,400)</u>	<u>(347)</u>
Total other financing sources (uses)	<u>44,146</u>	<u>43,799</u>	<u>43,799</u>	<u>(347)</u>
Net change in fund balance	(7,419)	(43,051)	(43,051)	(35,632)
Available fund balance, July 1	<u>49,779</u>	<u>43,051</u>	<u>43,051</u>	<u>(6,728)</u>
Available fund balance, June 30	<u>\$ 42,360</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (42,360)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 13,362	\$ 10,800	\$ 10,800	\$ (2,562)
Interest earned	19,294	3,000	3,000	(16,294)
Miscellaneous revenue	5,383	8,000	8,000	2,617
Total revenues	<u>38,039</u>	<u>21,800</u>	<u>21,800</u>	<u>(16,239)</u>
Expenditures				
Courthouse debt reserve	3,850	20,000	20,000	16,150
Courthouse bond payment	496,049	500,000	781,000	284,951
Total expenditures	<u>499,899</u>	<u>520,000</u>	<u>801,000</u>	<u>301,101</u>
Excess of revenues over (under) expenditures	<u>(461,860)</u>	<u>(498,200)</u>	<u>(779,200)</u>	<u>(317,340)</u>
Other financing sources (uses)				
Transfers in	599,153	603,103	603,103	3,950
Total other financing sources (uses)	<u>599,153</u>	<u>603,103</u>	<u>603,103</u>	<u>3,950</u>
Net change in fund balance	137,293	104,903	(176,097)	(313,390)
Available fund balance, July 1	<u>1,563,965</u>	<u>1,550,049</u>	<u>1,550,049</u>	<u>(13,916)</u>
Available fund balance, June 30	<u><u>\$ 1,701,258</u></u>	<u><u>\$ 1,654,952</u></u>	<u><u>\$ 1,373,952</u></u>	<u><u>\$ (327,306)</u></u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
DEBT SERVICE FUND
June 30, 2021

	403 Courthouse Bond Reserve Fund	404 Courthouse Bond Payment Fund	Totals June 30, 2021
ASSETS			
Cash and investments	\$ 1,680,031	\$ 21,227	\$ 1,701,258
Total assets	\$ 1,680,031	\$ 21,227	\$ 1,701,258
FUND BALANCES			
Restricted	\$ 1,680,031	\$ 21,227	\$ 1,701,258
Total fund balance	\$ 1,680,031	\$ 21,227	\$ 1,701,258

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
DEBT SERVICE FUND
For the Year Ended
June 30, 2021

	403 Courthouse Bond Reserve Fund	404 Courthouse Bond Payment Fund	Totals June 30, 2021
Revenues			
Intergovernmental revenues	\$ 13,363	\$ -	\$ 13,363
Interest earned	19,294	-	19,294
Miscellaneous revenue	-	5,383	5,383
Total revenues	<u>32,657</u>	<u>5,383</u>	<u>38,040</u>
Expenditures			
Courthouse bond reserve			
Insurance/repair costs/taxes	3,850	-	3,850
Courthouse bonded debt service			
Principal	-	175,000	175,000
Interest	-	321,049	321,049
Total expenditures	<u>3,850</u>	<u>496,049</u>	<u>499,899</u>
Excess of revenues over (under) expenditures	<u>28,807</u>	<u>(490,666)</u>	<u>(461,859)</u>
Other financing sources (uses)			
Transfers in	103,103	496,049	599,152
Total other financing sources (uses)	<u>103,103</u>	<u>496,049</u>	<u>599,152</u>
Net change in fund balance	131,910	5,383	137,293
Available fund balance, July 1	<u>1,548,121</u>	<u>15,844</u>	<u>1,563,965</u>
Available fund balance, June 30	<u>\$ 1,680,031</u>	<u>\$ 21,227</u>	<u>\$ 1,701,258</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, 2021

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 13,363	\$ 10,800	\$ 10,800	\$ (2,563)
Interest earned	19,294	3,000	3,000	(16,294)
Total revenues	<u>32,657</u>	<u>13,800</u>	<u>13,800</u>	<u>(18,857)</u>
Expenditures				
Insurance/repairs costs/taxes	<u>3,850</u>	<u>20,000</u>	<u>20,000</u>	<u>16,150</u>
Total expenditures	<u>3,850</u>	<u>20,000</u>	<u>20,000</u>	<u>16,150</u>
Excess of revenues over (under) expenditures	<u>28,807</u>	<u>(6,200)</u>	<u>(6,200)</u>	<u>(35,007)</u>
Other financing sources (uses)				
Transfers in	<u>103,103</u>	<u>103,103</u>	<u>103,103</u>	<u>-</u>
Total other financing sources (uses)	<u>103,103</u>	<u>103,103</u>	<u>103,103</u>	<u>0</u>
Net change in fund balance	131,910	96,903	96,903	(35,007)
Available fund balance, July 1	<u>1,548,121</u>	<u>1,536,199</u>	<u>1,536,199</u>	<u>(11,922)</u>
Available fund balance, June 30	<u>\$ 1,680,031</u>	<u>\$ 1,633,102</u>	<u>\$ 1,633,102</u>	<u>\$ (46,929)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Miscellaneous revenue	\$ 5,383	\$ 8,000	\$ 8,000	\$ 2,617
Total revenues	5,383	8,000	8,000	2,617
Expenditures				
Courthouse bond payment	496,049	500,000	500,000	3,951
Total expenditures	496,049	500,000	500,000	3,951
Excess of revenues over (under) expenditures	(490,666)	(492,000)	(492,000)	(1,334)
Other financing sources (uses)				
Transfers in	496,049	500,000	500,000	3,951
Total other financing sources (uses)	496,049	500,000	500,000	3,951
Net change in fund balance	5,383	8,000	8,000	2,617
Available fund balance, July 1	15,844	13,850	13,850	(1,994)
Available fund balance, June 30	\$ 21,227	\$ 21,850	\$ 21,850	\$ 623



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, 2021

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Charges for services	\$ 356,535	\$ 120,396	\$ 120,396	\$ (236,139)
Interest earned	13,066	11,799	11,799	(1,267)
Miscellaneous revenue	91,357	67,514	67,514	(23,843)
Total revenues	<u>460,958</u>	<u>199,709</u>	<u>199,709</u>	<u>(261,249)</u>
Expenditures				
Landfill closure	240,272	685,938	685,938	445,666
Transfer station	45,281	75,800	75,800	30,519
Total expenditures	<u>285,553</u>	<u>761,738</u>	<u>761,738</u>	<u>476,185</u>
Excess of revenues over (under) expenditures	<u>175,405</u>	<u>(562,029)</u>	<u>(562,029)</u>	<u>(737,434)</u>
Other financing sources (uses)				
Government services	(5,352)	(9,500)	(9,500)	(4,148)
Total other financing sources (uses)	<u>(5,352)</u>	<u>(9,500)</u>	<u>(9,500)</u>	<u>(4,148)</u>
Net change in fund balance	170,053	(571,529)	(571,529)	(741,582)
Available fund balance, July 1	<u>994,284</u>	<u>1,156,319</u>	<u>1,156,319</u>	<u>162,035</u>
Available fund balance, June 30	1,164,337	<u>\$ 584,790</u>	<u>\$ 584,790</u>	<u>\$ (579,547)</u>

Reconciliation of budgetary fund balance to GAAP net position

Due from other funds	<u>23,714</u>
Fund basis fund balance	1,188,051
Capital assets - net	225,448
Landfill post closure cost	(4,400,969)
Notes receivable	<u>200,000</u>
GAAP Ending net position	<u><u>\$(2,787,470)</u></u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
SOLID WASTE FUND
June 30, 2021

	<u>325 Landfill Closure Fund</u>	<u>509 Transfer Station Fund</u>	<u>Totals June 30, 2021</u>
ASSETS			
Current assets			
Cash and investments	\$ 518,467	\$ 613,102	\$ 1,131,569
Accounts receivable	<u>25,075</u>	<u>8,980</u>	<u>34,055</u>
Total current assets	<u>543,542</u>	<u>622,082</u>	<u>1,165,624</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>(305,192)</u>	<u>(305,192)</u>
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>225,448</u>	<u>225,448</u>
Notes receivable	200,000	-	200,000
Due from other funds	<u>-</u>	<u>23,714</u>	<u>23,714</u>
Total assets	<u>743,542</u>	<u>871,244</u>	<u>1,614,786</u>
LIABILITIES			
Accounts payable and other current liabilities	1,273	14	1,287
Noncurrent liabilities			
Landfill post-closure costs	<u>-</u>	<u>4,400,969</u>	<u>4,400,969</u>
Total liabilities	<u>1,273</u>	<u>4,400,983</u>	<u>4,402,256</u>
NET POSITION			
Net investment in capital assets	-	225,448	225,448
Unrestricted	<u>742,269</u>	<u>(3,755,187)</u>	<u>(3,012,918)</u>
Total net position	<u>\$ 742,269</u>	<u>\$ (3,529,739)</u>	<u>\$ (2,787,470)</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION**
SOLID WASTE FUND
For the Year Ended
June 30, 2021

	325 Landfill Closure Fund	509 Transfer Station Fund	Totals June 30, 2021
Operating revenues			
Charges for services	\$ 145,856	\$ 10,679	\$ 156,535
Total operating revenues	145,856	10,679	156,535
Operating expenses			
Materials and services	42,812	48,093	90,905
Depreciation	-	11,107	11,107
Total operating expenses	42,812	59,200	102,012
Operating income (loss)	103,044	(48,521)	54,523
Non-operating revenues (expenses)			
Investment earnings	6,138	6,928	13,066
Change in post-closure costs	-	266,714	266,714
Other revenue	20,024	49,274	69,298
Total non-operating revenue (expenses)	26,162	322,916	349,078
Income before contributions and transfers and net change in net position	129,206	274,395	403,601
Net position, July 1	613,063	(3,804,134)	(3,191,071)
Net position, June 30	\$ 742,269	\$ (3,529,739)	\$ (2,787,470)

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
SOLID WASTE FUND
For the Year Ended
June 30, 2021

	<u>325 Landfill Closure Fund</u>	<u>509 Transfer Station Fund</u>	<u>Totals June 30, 2021</u>
Cash flows from operating activities			
Receipts from customers	\$ 155,855	\$ 13,999	\$ 169,854
Payments to suppliers	<u>(41,831)</u>	<u>(48,094)</u>	<u>(89,925)</u>
Net cash provided (used) by operating activities	<u>114,024</u>	<u>(34,095)</u>	<u>79,929</u>
Cash flows from non-capital financing activities			
Principal received on due from other funds	<u>-</u>	<u>22,059</u>	<u>22,059</u>
Net cash provided (used) by non-capital financing activities	<u>0</u>	<u>22,059</u>	<u>22,059</u>
Cash flows from investing activities			
Interest earned and other	<u>26,162</u>	<u>56,202</u>	<u>82,364</u>
Net cash provided by investing activities	<u>26,162</u>	<u>56,202</u>	<u>82,364</u>
Net increase (decrease) in cash and cash equivalents	140,186	44,166	184,352
Cash and cash equivalents, beginning	<u>378,281</u>	<u>568,936</u>	<u>947,217</u>
Cash and cash equivalents, ending	<u>\$ 518,467</u>	<u>\$ 613,102</u>	<u>\$ 1,131,569</u>
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ 103,044	\$ (48,521)	\$ 54,523
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	11,107	11,107
Change in accounts receivable	9,999	3,320	13,319
Change in accounts payable	<u>981</u>	<u>(1)</u>	<u>980</u>
Total adjustments	<u>10,980</u>	<u>14,426</u>	<u>25,406</u>
Net cash provided by operating activities	<u>\$ 114,024</u>	<u>\$ (34,095)</u>	<u>\$ 79,929</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 345,856	\$ 110,000	\$ 110,000	\$ (235,856)
Interest earned	6,138	6,000	6,000	(138)
Miscellaneous revenue	20,024	-	-	(20,024)
Total revenues	<u>372,018</u>	<u>116,000</u>	<u>116,000</u>	<u>(256,018)</u>
Expenditures				
Materials and services	242,812	692,438	692,438	449,626
Total expenditures	<u>242,812</u>	<u>692,438</u>	<u>692,438</u>	<u>449,626</u>
Excess of revenues over (under) expenditures and net change in fund balance	129,206	(576,438)	(576,438)	(705,644)
Available fund balance, July 1	<u>413,063</u>	<u>576,438</u>	<u>576,438</u>	<u>163,375</u>
Available fund balance, June 30	542,269	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (542,269)</u>

Reconciliation of budgetary fund balance to GAAP net position

Notes receivable	<u>200,000</u>
GAAP Ending net position	<u>\$ 742,269</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 TRANSFER STATION FUND - 509**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 10,679	\$ 10,396	\$ 10,396	\$ (283)
Interest earned	6,928	5,799	5,799	(1,129)
Miscellaneous revenue	71,333	67,514	67,514	(3,819)
Total revenues	<u>88,940</u>	<u>83,709</u>	<u>83,709</u>	<u>(5,231)</u>
Expenditures				
Materials and services	48,093	78,800	78,800	30,707
Operating contingency	-	584,790	584,790	584,790
Total expenditures	<u>48,093</u>	<u>663,590</u>	<u>663,590</u>	<u>615,497</u>
Excess of revenues over (under) expenditures and net change in fund balance	40,847	(579,881)	(579,881)	(620,728)
Available fund balance, July 1	<u>581,221</u>	<u>579,881</u>	<u>579,881</u>	<u>(1,340)</u>
Available fund balance, June 30	622,068	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (622,068)</u>

Reconciliation of budgetary fund balance to GAAP net position

Due from other funds	23,714
Capital assets - net	225,448
Landfill post closure cost	<u>(4,400,969)</u>
GAAP Ending net position	<u><u>\$(3,529,739)</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK



ENTERPRISE NONMAJOR FUNDS

SUB-FUND #

	Community Development Fund
267	Code Enforcement Fund
508	RV Park Fund

JEFFERSON COUNTY, OREGON
COMBINING SCHEDULE OF NET POSITION
ENTERPRISE NONMAJOR FUNDS
June 30, 2021

	Community Development Fund	267 Code Enforcement Fund	508 RV Park Fund	Totals June 30, 2021
ASSETS				
Current assets				
Cash and investments	\$ 1,654,201	\$ 114,920	\$ 263,974	\$ 2,033,095
Accounts receivable	25,942	10,016	-	35,958
Total current assets	<u>1,680,143</u>	<u>124,936</u>	<u>263,974</u>	<u>2,069,053</u>
Noncurrent assets				
Capital assets				
Buildings	-	-	141,365	141,365
Land improvements	-	-	16,125	16,125
Equip and improvements	5,740	-	-	5,740
Accum depreciation	(4,510)	-	(114,023)	(118,533)
Total capital assets (net of accum depreciation)	<u>1,230</u>	<u>0</u>	<u>43,467</u>	<u>44,697</u>
Total assets	<u>1,681,373</u>	<u>124,936</u>	<u>307,441</u>	<u>2,113,750</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension/OPEB related	<u>131,646</u>	<u>-</u>	<u>-</u>	<u>131,646</u>
LIABILITIES				
Accounts payable and other current liabilities	25,897	919	7,631	34,447
Noncurrent liabilities				
Net pension liability	606,299	-	-	606,299
Net OPEB liability	13,256	-	-	13,256
Total liabilities	<u>645,452</u>	<u>919</u>	<u>7,631</u>	<u>654,002</u>
DEFERRED INFLOWS OF RESOURCES				
Pension/OPEB related	<u>98,870</u>	<u>-</u>	<u>-</u>	<u>98,870</u>
NET POSITION				
Net investment in capital assets	1,230	-	43,467	44,697
Unrestricted	<u>1,067,467</u>	<u>124,017</u>	<u>256,343</u>	<u>1,447,827</u>
Total net position	<u>\$ 1,068,697</u>	<u>\$ 124,017</u>	<u>\$ 299,810</u>	<u>\$ 1,492,524</u>

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

For the Year Ended
June 30, 2021

	Community Development Fund	267 Code Enforcement Fund	508 RV Park Fund	Totals June 30, 2021
Operating revenues				
Licenses and permits	\$ -	\$ 51,247	\$ -	\$ 51,247
Charges for services	1,372,364	-	187,207	1,559,571
Total operating revenues	<u>1,372,364</u>	<u>51,247</u>	<u>187,207</u>	<u>1,610,818</u>
Operating expenses				
Personal services	965,701	94,124	-	1,059,825
Materials and services	231,241	6,479	136,241	373,961
Depreciation	820	-	4,111	4,931
Total operating expenses	<u>1,197,762</u>	<u>100,603</u>	<u>140,352</u>	<u>1,438,717</u>
Operating income (loss)	<u>174,602</u>	<u>(49,356)</u>	<u>46,855</u>	<u>172,101</u>
Non-operating revenues (expenses)				
Investment earnings	18,378	921	3,255	22,554
Other revenue	33,049	2,250	1,085	36,384
Total non-operating revenue (expenses)	<u>51,427</u>	<u>3,171</u>	<u>4,340</u>	<u>58,938</u>
Income before transfers	<u>226,029</u>	<u>(46,185)</u>	<u>51,195</u>	<u>231,039</u>
Transfers				
Transfers in	40,000	71,482	-	111,482
Transfers out	(118,134)	-	(22,017)	(140,151)
Government services	(99,933)	(6,362)	(8,102)	(114,397)
Total transfers	<u>(178,067)</u>	<u>65,120</u>	<u>(30,119)</u>	<u>(143,066)</u>
Net change in net position	47,962	18,935	21,076	87,973
Net position, July 1	<u>1,020,735</u>	<u>105,082</u>	<u>278,734</u>	<u>1,404,551</u>
Net position, June 30	<u>\$ 1,068,697</u>	<u>\$ 124,017</u>	<u>\$ 299,810</u>	<u>\$ 1,492,524</u>

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

For the Year Ended
June 30, 2021

	Community Development Fund	267 Code Enforcement Fund	508 RV Park Fund	Totals June 30, 2021
Cash flows from operating activities				
Receipts from customers	\$ 1,347,635	\$ 50,066	\$ 187,207	\$ 1,584,908
Payments to employees	(850,420)	(94,124)	-	(944,544)
Payments to suppliers	(224,007)	(6,254)	(144,356)	(374,617)
Net cash provided (used) by operating activities	<u>273,208</u>	<u>(50,312)</u>	<u>42,851</u>	<u>265,747</u>
Cash flows from non-capital financing activities				
Interfund activity	(178,067)	65,120	(22,017)	(134,964)
Net cash provided (used) by non-capital financing activities	<u>(178,067)</u>	<u>65,120</u>	<u>(22,017)</u>	<u>(134,964)</u>
Cash flows from capital and related financing activities				
Transfer of capital assets	-	-	(8,102)	(8,102)
Net cash used by capital and related financing activities	<u>0</u>	<u>0</u>	<u>(8,102)</u>	<u>(8,102)</u>
Cash flows from investing activities				
Interest earned and other	51,427	3,171	4,340	58,938
Net cash provided by investing activities	<u>51,427</u>	<u>3,171</u>	<u>4,340</u>	<u>58,938</u>
Net increase (decrease) in cash and cash equivalents	146,568	17,979	17,072	181,619
Cash and cash equivalents, beginning	<u>1,507,633</u>	<u>96,941</u>	<u>246,902</u>	<u>1,851,476</u>
Cash and cash equivalents, ending	<u>\$ 1,654,201</u>	<u>\$ 114,920</u>	<u>\$ 263,974</u>	<u>\$ 2,033,095</u>

(Continued on next page)

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended
June 30, 2021

	Community Development Fund	267 Code Enforcement Fund	508 RV Park Fund	Totals June 30, 2021
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ 174,602	\$ (49,356)	\$ 46,855	\$ 172,101
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	820	-	4,111	4,931
Change in accounts receivable	(24,729)	(1,181)	-	(25,910)
Change in accounts payable	7,234	225	(8,115)	(656)
Change in net pension liability	87,330	-	-	87,330
Change in deferred outflow	22,308	-	-	22,308
Change in deferred inflow	5,643	-	-	5,643
Total adjustments	98,606	(956)	(4,004)	93,646
Net cash provided by operating activities	\$ 273,208	\$ (50,312)	\$ 42,851	\$ 265,747

THIS PAGE INTENTIONALLY LEFT BLANK



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, 2021

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Licenses and permits	\$ 273,175	\$ 170,000	\$ 210,000	\$ (63,175)
Charges for services	1,109,753	760,250	760,250	(349,503)
Interest earned	18,376	18,000	18,000	(376)
Miscellaneous revenue	22,486	15,800	15,800	(6,686)
Total revenues	<u>1,423,790</u>	<u>964,050</u>	<u>1,004,050</u>	<u>(419,740)</u>
Expenditures				
CDD planning	87,520	183,047	183,047	95,527
CDD onsite and engineering	191,324	161,503	195,503	4,179
CDD building	802,817	986,329	986,329	183,512
Operating contingency	-	3,001	3,001	3,001
Total expenditures	<u>1,081,661</u>	<u>1,333,880</u>	<u>1,367,880</u>	<u>286,219</u>
Excess of revenues over (under) expenditures	<u>342,129</u>	<u>(369,830)</u>	<u>(363,830)</u>	<u>(705,959)</u>
Other financing sources (uses)				
Transfers in	40,000	40,000	40,000	-
Transfers out	(118,134)	(116,482)	(116,482)	1,652
Government Services	(99,932)	(100,313)	(106,313)	(6,381)
Total other financing sources (uses)	<u>(178,066)</u>	<u>(176,795)</u>	<u>(182,795)</u>	<u>(4,729)</u>
Net change in fund balance	164,063	(546,625)	(546,625)	(710,688)
Available fund balance, July 1	<u>1,490,183</u>	<u>1,465,667</u>	<u>1,465,667</u>	<u>(24,516)</u>
Available fund balance, June 30	1,654,246	<u>\$ 919,042</u>	<u>\$ 919,042</u>	<u>\$ (735,204)</u>

Reconciliation of budgetary fund balance to GAAP net position

PERS related liabilities and deferrals	(569,129)
OPEB related liabilities and deferrals	(17,650)
Capital assets - net	<u>1,230</u>
GAAP Ending net position	<u>\$ 1,068,697</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
COMMUNITY DEVELOPMENT SUB-FUNDS
June 30, 2021

	503 CDD Planning Fund	504 CDD Onsite & Engineering Fund	505 CDD Building Fund	Totals June 30, 2021
ASSETS				
Current assets				
Cash and investments	\$ 187,515	\$ 143,787	\$ 1,322,899	\$ 1,654,201
Accounts receivable	20	1,025	24,897	25,942
Total current assets	<u>187,535</u>	<u>144,812</u>	<u>1,347,796</u>	<u>1,680,143</u>
Noncurrent assets				
Capital assets				
Equipment and improvements	-	-	5,740	5,740
Accumulated depreciation	-	-	(4,510)	(4,510)
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>0</u>	<u>1,230</u>	<u>1,230</u>
Total assets	<u>187,535</u>	<u>144,812</u>	<u>1,349,026</u>	<u>1,681,373</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions/OPEB	-	-	131,646	131,646
Total deferred outflows of resources	<u>0</u>	<u>0</u>	<u>131,646</u>	<u>131,646</u>
LIABILITIES				
Accounts payable and other current liabilities	716	4,701	20,480	25,897
Net pension liability	-	-	606,299	606,299
Net OPEB liability	-	-	13,256	13,256
Total liabilities	<u>716</u>	<u>4,701</u>	<u>640,035</u>	<u>645,452</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions/OPEB	-	-	98,870	98,870
Total deferred inflows of resources	<u>0</u>	<u>0</u>	<u>98,870</u>	<u>98,870</u>
NET POSITION				
Net investment in capital assets	-	-	1,230	1,230
Unrestricted	<u>186,819</u>	<u>140,111</u>	<u>740,537</u>	<u>1,067,467</u>
Total net position	<u>\$ 186,819</u>	<u>\$ 140,111</u>	<u>\$ 741,767</u>	<u>\$ 1,068,697</u>

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

For the Year Ended
June 30, 2021

	503 CDD Planning Fund	504 CDD Onsite & Engineering Fund	505 CDD Building Fund	Totals June 30, 2021
Operating revenues				
Charges for services	\$ 84,453	\$ 188,722	\$ 1,099,189	\$ 1,372,364
Total operating revenues	<u>84,453</u>	<u>188,722</u>	<u>1,099,189</u>	<u>1,372,364</u>
Operating expenses				
Personal services	77,191	145,481	743,029	965,701
Materials and services	10,329	45,843	175,069	231,241
Depreciation	-	-	820	820
Total operating expenses	<u>87,520</u>	<u>191,324</u>	<u>918,918</u>	<u>1,197,762</u>
Operating income (loss)	<u>(3,067)</u>	<u>(2,602)</u>	<u>180,271</u>	<u>174,602</u>
Non-operating revenues (expenses)				
Investment earnings	2,243	2,053	14,082	18,378
Other	55	-	32,994	33,049
Total non-operating revenue (expenses)	<u>2,298</u>	<u>2,053</u>	<u>47,076</u>	<u>51,427</u>
Income before contributions and transfers	<u>(769)</u>	<u>(549)</u>	<u>227,347</u>	<u>226,029</u>
Contributions and transfers				
Transfers in	30,000	10,000	-	40,000
Transfers out	(7,119)	(11,047)	(99,968)	(118,134)
Government services	(9,259)	(16,004)	(74,670)	(99,933)
Total contributions and transfers	<u>13,622</u>	<u>(17,051)</u>	<u>(174,638)</u>	<u>(178,067)</u>
Net change in net position	12,853	(17,600)	52,709	47,962
Net position, July 1	<u>173,966</u>	<u>157,711</u>	<u>689,058</u>	<u>1,020,735</u>
Net position, June 30	<u>\$ 186,819</u>	<u>\$ 140,111</u>	<u>\$ 741,767</u>	<u>\$ 1,068,697</u>

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

For the Year Ended
June 30, 2021

	503 CDD Planning Fund	504 CDD Onsite & Engineering Fund	505 CDD Building Fund	Totals June 30, 2021
Cash flows from operating activities				
Receipts from customers	\$ 84,453	\$ 188,522	\$ 1,074,660	\$ 1,347,635
Payments to employees	(77,191)	(145,481)	(627,748)	(850,420)
Payments to suppliers	(10,171)	(48,693)	(165,143)	(224,007)
Net cash provided by operating activities	<u>(2,909)</u>	<u>(5,652)</u>	<u>281,769</u>	<u>273,208</u>
Cash flows from non-capital financing activities				
Interfund activity	<u>13,622</u>	<u>(17,051)</u>	<u>(174,638)</u>	<u>(178,067)</u>
Net cash provided (used) by non-capital financing activities	<u>13,622</u>	<u>(17,051)</u>	<u>(174,638)</u>	<u>(178,067)</u>
Cash flows from investing activities				
Interest earned and other	<u>2,298</u>	<u>2,053</u>	<u>47,076</u>	<u>51,427</u>
Net cash provided by investing activities	<u>2,298</u>	<u>2,053</u>	<u>47,076</u>	<u>51,427</u>
Net increase in cash and cash equivalents	13,011	(20,650)	154,207	146,568
Cash and cash equivalents, beginning	<u>174,504</u>	<u>164,437</u>	<u>1,168,692</u>	<u>1,507,633</u>
Cash and cash equivalents, ending	<u>\$ 187,515</u>	<u>\$ 143,787</u>	<u>\$ 1,322,899</u>	<u>\$ 1,654,201</u>
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ (3,067)	\$ (2,602)	\$ 180,271	\$ 174,602
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	820	820
Change in accounts receivable	-	(200)	(24,529)	(24,729)
Change in accounts payable	158	(2,850)	9,926	7,234
Change in net pension liability	-	-	87,330	87,330
Change in deferred outflows	-	-	22,308	22,308
Change in deferred inflows	-	-	5,643	5,643
Total adjustments	<u>158</u>	<u>(3,050)</u>	<u>101,498</u>	<u>98,606</u>
Net cash provided by operating activities	<u>\$ (2,909)</u>	<u>\$ (5,652)</u>	<u>\$ 281,769</u>	<u>\$ 273,208</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 84,453	\$ 70,000	\$ 70,000	\$ (14,453)
Interest earned	2,243	1,000	1,000	(1,243)
Miscellaneous revenue	55	500	500	445
Total revenues	<u>86,751</u>	<u>71,500</u>	<u>71,500</u>	<u>(15,251)</u>
Expenditures				
Personal services	77,191	92,797	92,797	15,606
Materials and services	10,329	90,250	90,250	79,921
Total expenditures	<u>87,520</u>	<u>183,047</u>	<u>183,047</u>	<u>95,527</u>
Excess of revenues over (under) expenditures	<u>(769)</u>	<u>(111,547)</u>	<u>(111,547)</u>	<u>(110,778)</u>
Other financing sources (uses)				
Transfers in	30,000	30,000	30,000	-
Transfers out	(7,119)	(7,119)	(7,119)	-
Government services	(9,259)	(13,900)	(13,900)	(4,641)
Total other financing sources (uses)	<u>13,622</u>	<u>8,981</u>	<u>8,981</u>	<u>(4,641)</u>
Net change in fund balance	12,853	(102,566)	(102,566)	(115,419)
Available fund balance, July 1	<u>173,966</u>	<u>163,022</u>	<u>163,022</u>	<u>(10,944)</u>
Available fund balance, June 30	<u>\$ 186,819</u>	<u>\$ 60,456</u>	<u>\$ 60,456</u>	<u>\$ (126,363)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 188,722	\$ 100,000	\$ 140,000	\$ (48,722)
Interest earned	2,053	1,000	1,000	(1,053)
Total revenues	<u>190,775</u>	<u>101,000</u>	<u>141,000</u>	<u>(49,775)</u>
Expenditures				
Personal services	145,481	70,603	144,603	(878)
Materials and services	45,843	90,900	50,900	5,057
Operating contingency	-	3,001	3,001	3,001
Total expenditures	<u>191,324</u>	<u>164,504</u>	<u>198,504</u>	<u>7,180</u>
Excess of revenues over (under) expenditures	<u>(549)</u>	<u>(63,504)</u>	<u>(57,504)</u>	<u>(56,955)</u>
Other financing sources (uses)				
Transfers in	10,000	10,000	10,000	-
Transfers out	(11,047)	(11,047)	(11,047)	-
Government services	<u>(16,004)</u>	<u>(10,742)</u>	<u>(16,742)</u>	<u>(738)</u>
Total other financing sources (uses)	<u>(17,051)</u>	<u>(11,789)</u>	<u>(17,789)</u>	<u>(738)</u>
Net change in fund balance	(17,600)	(75,293)	(75,293)	(57,693)
Available fund balance, July 1	<u>157,711</u>	<u>126,206</u>	<u>126,206</u>	<u>(31,505)</u>
Available fund balance, June 30	<u>\$ 140,111</u>	<u>\$ 50,913</u>	<u>\$ 50,913</u>	<u>\$ (89,198)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 1,099,189	\$ 759,000	\$ 759,000	\$ (340,189)
Interest earned	14,081	16,000	16,000	1,919
Miscellaneous revenue	32,994	16,550	16,550	(16,444)
Total revenues	<u>1,146,264</u>	<u>791,550</u>	<u>791,550</u>	<u>(354,714)</u>
Expenditures				
Personal services	627,747	827,829	827,829	200,082
Materials and services	175,069	158,500	158,500	(16,569)
Operating contingency	-	415,000	415,000	415,000
Total expenditures	<u>802,816</u>	<u>1,401,329</u>	<u>1,401,329</u>	<u>598,513</u>
Excess of revenues over (under) expenditures	<u>343,448</u>	<u>(609,779)</u>	<u>(609,779)</u>	<u>(953,227)</u>
Other financing sources (uses)				
Transfers out	(99,968)	(98,317)	(98,317)	1,651
Government services	(74,670)	(75,671)	(75,671)	(1,001)
Total other financing sources (uses)	<u>(174,638)</u>	<u>(173,988)</u>	<u>(173,988)</u>	<u>650</u>
Net change in fund balance	168,810	(783,767)	(783,767)	(952,577)
Available fund balance, July 1	<u>1,158,506</u>	<u>1,176,439</u>	<u>1,176,439</u>	<u>17,933</u>
Available fund balance, June 30	1,327,316	<u>\$ 392,672</u>	<u>\$ 392,672</u>	<u>\$ (934,644)</u>

Reconciliation of budgetary fund balance to GAAP net position

PERS related liabilities and deferrals	(572,179)
OPEB related liabilities and deferrals	(14,600)
Capital assets - net	<u>1,230</u>
GAAP Ending net position	<u>\$ 741,767</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 51,247	\$ 35,750	\$ 35,750	\$ (15,497)
Interest earned	921	1,000	1,000	79
Miscellaneous revenue	2,250	-	-	(2,250)
Total revenues	<u>54,418</u>	<u>36,750</u>	<u>36,750</u>	<u>(17,668)</u>
Expenditures				
Personal services	94,124	105,788	105,788	11,664
Materials and services	6,479	46,800	46,800	40,321
Total expenditures	<u>100,603</u>	<u>152,588</u>	<u>152,588</u>	<u>51,985</u>
Excess of revenues over (under) expenditures	<u>(46,185)</u>	<u>(115,838)</u>	<u>(115,838)</u>	<u>(69,653)</u>
Other financing sources (uses)				
Transfers in	71,482	71,482	71,482	-
Government services	(6,362)	(11,660)	(11,660)	(5,298)
Total other financing sources (uses)	<u>65,120</u>	<u>59,822</u>	<u>59,822</u>	<u>(5,298)</u>
Net change in fund balance	18,935	(56,016)	(56,016)	(74,951)
Available fund balance, July 1	<u>105,082</u>	<u>79,960</u>	<u>79,960</u>	<u>(25,122)</u>
Available fund balance, June 30	<u>\$ 124,017</u>	<u>\$ 23,944</u>	<u>\$ 23,944</u>	<u>\$ (100,073)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 187,206	\$ 75,600	\$ 75,600	\$ (111,606)
Interest earned	3,256	3,000	3,000	(256)
Miscellaneous revenue	1,085	150	150	(935)
Total revenues	<u>191,547</u>	<u>78,750</u>	<u>78,750</u>	<u>(112,797)</u>
Expenditures				
Materials and services	136,242	112,050	112,050	(24,192)
Capital outlay	-	35,555	35,555	35,555
Total expenditures	<u>136,242</u>	<u>147,605</u>	<u>147,605</u>	<u>11,363</u>
Excess of revenues over (under) expenditures	<u>55,305</u>	<u>(68,855)</u>	<u>(68,855)</u>	<u>(124,160)</u>
Other financing sources (uses)				
Transfers out	(22,017)	(22,017)	(22,017)	-
Government services	(8,102)	(9,196)	(9,196)	(1,094)
Total other financing sources (uses)	<u>(30,119)</u>	<u>(31,213)</u>	<u>(31,213)</u>	<u>(1,094)</u>
Net changes in fund balance	25,186	(100,068)	(100,068)	(125,254)
Available fund balance, July 1	<u>231,157</u>	<u>203,771</u>	<u>203,771</u>	<u>(27,386)</u>
Available fund balance, June 30	256,343	<u>\$ 103,703</u>	<u>\$ 103,703</u>	<u>\$ (152,640)</u>

Reconciliation of budgetary fund balance to GAAP net position

Capital assets - net	<u>43,467</u>
GAAP Ending net position	<u>\$ 299,810</u>



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, 2021

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2021
ASSETS				
Current assets				
Cash and investments	\$ 1,237,709	\$ 249,426	\$ 492,530	\$ 1,979,665
Accounts receivable	-	-	19,972	19,972
Inventories	-	-	28,780	28,780
Total current assets	<u>1,237,709</u>	<u>249,426</u>	<u>541,282</u>	<u>2,028,417</u>
Noncurrent assets				
Capital assets				
Equipment and improvements	-	236,547	1,993,430	2,229,977
Accumulated depreciation	-	(225,355)	(1,215,714)	(1,441,069)
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>11,192</u>	<u>777,716</u>	<u>788,908</u>
Total assets	<u>1,237,709</u>	<u>260,618</u>	<u>1,318,998</u>	<u>2,817,325</u>
LIABILITIES				
Accounts payable and other current liabilities	-	5,473	4,758	10,231
Total liabilities	<u>0</u>	<u>5,473</u>	<u>4,758</u>	<u>10,231</u>
NET POSITION				
Net investment in capital assets	-	11,192	777,716	788,908
Unrestricted	<u>1,237,709</u>	<u>243,953</u>	<u>536,524</u>	<u>2,018,186</u>
Total net position	<u>\$ 1,237,709</u>	<u>\$ 255,145</u>	<u>\$ 1,314,240</u>	<u>\$ 2,807,094</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION**
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2021

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2021
Operating revenues				
Charges for services	\$ 164,845	\$ 278,760	\$ 568,432	\$ 1,012,037
Total operating revenues	<u>164,845</u>	<u>278,760</u>	<u>568,432</u>	<u>1,012,037</u>
Operating expenses				
Workers comp and unemployment	244,828	-	-	244,828
PERS UAL lump sum payment	1,250,000	-	-	1,250,000
Personal services	-	6,422	-	6,422
Materials and services	-	463,204	454,627	917,831
Depreciation	-	27,892	13,194	41,086
Total operating expenses	<u>1,494,828</u>	<u>497,518</u>	<u>467,821</u>	<u>2,460,167</u>
Operating income (loss)	<u>(1,329,983)</u>	<u>(218,758)</u>	<u>100,611</u>	<u>(1,448,130)</u>
Non-operating revenues (expenses)				
Investment earnings	13,738	1,665	4,657	20,060
Other revenue	-	-	23,363	23,363
PERS adjustment for side account	1,047,023	-	-	1,047,023
Total non-operating revenue (expenses)	<u>1,060,761</u>	<u>1,665</u>	<u>28,020</u>	<u>1,090,446</u>
Income before contributions and transfers	<u>(269,222)</u>	<u>(217,093)</u>	<u>128,631</u>	<u>(357,684)</u>
Contributions and transfers				
Transfers in	-	282,397	-	282,397
Transfers out	-	-	(5,000)	(5,000)
Total contributions and transfers	<u>0</u>	<u>282,397</u>	<u>(5,000)</u>	<u>277,397</u>
Net change in net position	<u>(269,222)</u>	<u>65,304</u>	<u>123,631</u>	<u>(80,287)</u>
Net position, July 1	<u>1,506,931</u>	<u>189,841</u>	<u>1,190,609</u>	<u>2,887,381</u>
Net position, June 30	<u>\$ 1,237,709</u>	<u>\$ 255,145</u>	<u>\$ 1,314,240</u>	<u>\$ 2,807,094</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2021

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2021
Cash flows from operating activities				
Receipts from interfund services provided	\$ 164,845	\$ 278,760	\$ 555,306	\$ 998,911
Payments to employees	-	(6,422)	-	(6,422)
Payments to suppliers	(1,494,828)	(459,769)	(460,907)	(2,415,504)
Net cash provided (used) by operating activities	(1,329,983)	(187,431)	94,399	(1,423,015)
Cash flows from non-capital financing activities				
Transfer to other funds	-	-	(5,000)	(5,000)
Transfers from other funds	-	282,397	-	282,397
Net cash provided (used) by non-capital financing activities	0	282,397	(5,000)	277,397
Cash flows from capital and related financing activities				
Purchase of capital assets	-	-	(29,117)	(29,117)
Net cash used by capital and related financing activities	0	0	(29,117)	(29,117)
Cash flows from investing activities				
Interest earned and other	13,738	1,665	28,020	43,423
PERS adjustment for side account	1,047,023	-	-	1,047,023
Net cash provided by investing activities	1,060,761	1,665	28,020	1,090,446
Net increase (decrease) in cash and cash equivalents	(269,222)	96,631	88,302	(84,289)
Cash and cash equivalents, beginning	1,506,931	152,795	404,228	2,063,954
Cash and cash equivalents, ending	\$ 1,237,709	\$ 249,426	\$ 492,530	\$ 1,979,665

(Continued on next page)
JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2021

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2021
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ (1,329,983)	\$ (218,758)	\$ 100,611	\$ (1,448,130)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	27,892	13,194	41,086
Change in accounts receivable	-	-	(13,126)	(13,126)
Change in inventory	-	-	(6,647)	(6,647)
Change in accounts payable	-	3,435	367	3,802
Total adjustments	<u>0</u>	<u>31,327</u>	<u>(6,212)</u>	<u>25,115</u>
Net cash provided by operating activities	<u>\$ (1,329,983)</u>	<u>\$ (187,431)</u>	<u>\$ 94,399</u>	<u>\$ (1,423,015)</u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SELF-INSURANCE FUND - 217
(Budgetary Basis)
For the Year Ended
June 30, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 164,845	\$ 150,000	\$ 150,000	\$ (14,845)
Interest earned	13,737	10,000	10,000	(3,737)
Miscellaneous revenue	1,047,023	1,000,000	1,000,000	(47,023)
Total revenues	<u>1,225,605</u>	<u>1,160,000</u>	<u>1,160,000</u>	<u>(65,605)</u>
Expenditures				
Unemployment	70,400	85,500	85,500	15,100
Workers compensation	174,428	175,000	175,000	572
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>1,494,828</u>	<u>1,560,500</u>	<u>1,560,500</u>	<u>65,672</u>
Excess of revenues over (under) expenditures	<u>(269,223)</u>	<u>(400,500)</u>	<u>(400,500)</u>	<u>(131,277)</u>
Other financing sources (uses)				
Transfers in	-	36,720	36,720	36,720
Total other financing sources (uses)	<u>0</u>	<u>36,720</u>	<u>36,720</u>	<u>36,720</u>
Net change in fund balance	(269,223)	(363,780)	(363,780)	(94,557)
Available fund balance, July 1	<u>1,506,931</u>	<u>1,354,000</u>	<u>1,354,000</u>	<u>(152,931)</u>
Available fund balance, June 30	<u>\$ 1,237,708</u>	<u>\$ 990,220</u>	<u>\$ 990,220</u>	<u>\$ (247,488)</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 278,760	\$ 299,260	\$ 299,260	\$ 20,500
Interest earned	1,665	500	500	(1,165)
Total revenues	<u>280,425</u>	<u>299,760</u>	<u>299,760</u>	<u>19,335</u>
Expenditures				
Personal services	6,422	5,357	5,357	(1,065)
Materials and services	463,204	526,800	526,800	63,596
Capital outlay	-	20,000	20,000	20,000
Operating contingency	-	30,000	30,000	30,000
Total expenditures	<u>469,626</u>	<u>582,157</u>	<u>582,157</u>	<u>112,531</u>
Excess of revenues over (under) expenditures	<u>(189,201)</u>	<u>(282,397)</u>	<u>(282,397)</u>	<u>(93,196)</u>
Other financing sources (uses)				
Transfers in	<u>282,397</u>	<u>282,397</u>	<u>282,397</u>	<u>-</u>
Total other financing sources (uses)	<u>282,397</u>	<u>282,397</u>	<u>282,397</u>	<u>0</u>
Net change in fund balance	93,196	0	0	(93,196)
Available fund balance, July 1	<u>150,757</u>	-	-	<u>(150,757)</u>
Available fund balance, June 30	243,953	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (243,953)</u>

Reconciliation of budgetary fund balance to GAAP net position

Capital assets - net	<u>11,192</u>
GAAP Ending net position	<u>\$ 255,145</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, 2021

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 568,432	\$ 560,000	\$ 560,000	\$ (8,432)
Interest earned	4,657	4,000	4,000	(657)
Miscellaneous revenue	23,363	7,500	7,500	(15,863)
Total revenues	<u>596,452</u>	<u>571,500</u>	<u>571,500</u>	<u>(24,952)</u>
Expenditures				
Materials and services	461,274	563,000	563,000	101,726
Capital outlay	29,117	158,925	158,925	129,808
Operating contingency	-	98,320	98,320	98,320
Total expenditures	<u>490,391</u>	<u>820,245</u>	<u>820,245</u>	<u>329,854</u>
Excess of revenues over (under) expenditures	<u>106,061</u>	<u>(248,745)</u>	<u>(248,745)</u>	<u>(354,806)</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	101,061	(253,745)	(253,745)	(354,806)
Available fund balance, July 1	<u>406,683</u>	<u>253,745</u>	<u>253,745</u>	<u>(152,938)</u>
Available fund balance, June 30	507,744	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (507,744)</u>

Reconciliation of budgetary fund balance to GAAP net position

Fuel inventory	28,780
Capital assets - net	<u>777,716</u>
GAAP Ending net position	<u>\$ 1,314,240</u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
CUSTODIAL FUND
For the Year Ended June 30, 2021

	Balance June 30, 2020	Additions	Deductions	Balance June 30, 2021
ASSETS				
Taxes Receivable	\$ 1,163,881	\$ 23,468,495	\$ (23,611,149)	\$ 1,021,227
TOTAL ASSETS	<u>\$ 1,163,881</u>	<u>\$ 23,468,495</u>	<u>\$ (23,611,149)</u>	<u>\$ 1,021,227</u>
LIABILITIES				
Distributions pending to other entities	\$ 1,163,881	\$ 23,468,495	\$ (23,611,149)	\$ 1,021,227
TOTAL LIABILITIES	<u>\$ 1,163,881</u>	<u>\$ 23,468,495</u>	<u>\$ (23,611,149)</u>	<u>\$ 1,021,227</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF
COUNTY TRUST AND CUSTODIAL FUNDS**
For the Year Ended June 30, 2021

	<u>Balance June 30, 2020</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2021</u>
ASSETS				
Investment trust fund of the county treasurer	\$ 15,044,288	\$ 29,236,729	\$ 24,618,168	\$ 19,662,849
TOTAL ASSETS	<u>\$ 15,044,288</u>	<u>\$ 29,236,729</u>	<u>\$ 24,618,168</u>	<u>\$ 19,662,849</u>
NET POSITION				
Restricted for external investment pool participants	\$ 15,044,288	\$ 29,236,729	\$ 24,618,168	\$ 19,662,849
TOTAL NET POSITION	<u>\$ 15,044,288</u>	<u>\$ 29,236,729</u>	<u>\$ 24,618,168</u>	<u>\$ 19,662,849</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, 2021

	Beginning Cash Balance	Receipts		Disbursements	Balance June 30, 2021
		Taxes and UTA Interest	Other Receipts		
Taxing district					
Cities	\$ 5,221,638	\$ 2,765,750	\$ 148,740	\$ 506,159	\$ 7,629,969
Fire patrol and districts	1,862,518	2,787,089	635,844	2,453,337	2,832,114
Special district	2,171,739	1,991,296	994,881	2,823,308	2,334,608
Schools					
COCC	12,401	1,369,046	1,614	1,376,927	6,134
Education service districts	34,148	406,078	8,720	428,379	20,567
Redmond	39,080	2,149,411	19,443	2,181,365	26,569
Culver	992,106	2,595,299	102,718	2,452,345	1,237,778
Ashwood	415,150	-	438,109	320,000	533,259
Black Butte	1,359,824	304,658	19,132	460,000	1,223,614
Madras	797,028	8,117,915	173,113	8,096,239	991,817
Sisters	-	3,406	-	3,406	-
Other trust funds					
Transient room tax	144,464	-	833,018	711,229	266,253
Tax collector	106,725	-	520,334	482,838	144,221
Other trust funds	1,762,564	500,028	2,339,110	2,322,636	2,279,066
Unallocated interest	124,903	-	11,977	-	136,880
Total county treasurer	<u>\$ 15,044,288</u>	<u>\$ 22,989,976</u>	<u>\$ 6,246,753</u>	<u>\$ 24,618,168</u>	<u>\$ 19,662,849</u>

JEFFERSON COUNTY, OREGON
SUMMARY SCHEDULE OF ELECTED OFFICIAL ACCOUNTS
 For the Year Ended
 June 30, 2021

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
Sheriff				
Commissary checking	\$ 76,845	\$ 579,554	\$ (573,783)	\$ 82,616
Total sheriff	<u>76,845</u>	<u>579,554</u>	<u>(573,783)</u>	<u>82,616</u>
Total all elected officials	<u>\$ 76,845</u>	<u>\$ 579,554</u>	<u>\$ (573,783)</u>	<u>\$ 82,616</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, 2021, and have issued our report thereon dated December 29, 2021.

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	Sheriff department	\$58,192
Road Fund	Fed/state/county road const fund	\$282,382
Road Fund	Transfers (gov svcs)	\$27,866
Sheriff Fund	Sheriff grant funds	\$22,188
Building and Grounds Fund	Park development	\$6,552
Assessor Fund	Transfers	\$1,097

OAR 162-10-0230 INTERNAL CONTROL

In planning and performing our audit of the financial statements, we considered the county's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the county's internal control. Accordingly, we do not express an opinion on the effectiveness of the county's internal control.

Our Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated December 29, 2021, 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 29, 2021



Oregon Secretary of State – Audits Division

Summary of Revenues and Expenditures

Please refer to instructions on next page.

A. Municipal corporation information			
Municipality name: <u>Jefferson County, Oregon</u>			
Address line 1: <u>66 SE D Street</u>	Reporting period: From <u>07/01/2020</u>		
Address line 2: _____	To <u>06/30/2021</u>		
City, state, ZIP: <u>Madras</u> <u>OR</u> <u>97741</u>	Report type: <u>Audit</u>		
Check if new address: <input type="checkbox"/>	Opinion issued: <u>Unmodified</u>		
If this is the final report , please enter the last date of operations: _____		Basis of accounting: <u>GAAP</u>	

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

C. Summary of revenues and expenditures

Revenues and/or receipts		Expenditures and/or disbursements	
a. Revenues from government-wide statement of activities:	\$ 37,974,708	a. Expenditures from government-wide statement of activities:	\$ 34,626,947
b. Fiduciary fund additions:	\$ 52,705,224	b. Fiduciary fund deductions:	\$ 24,618,168
c. Gross revenues subtotal (a + b):	\$ 90,679,932	c. Gross expenditures subtotal (a + b):	\$ 59,245,115
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:	\$ 52,705,224	e. Turnovers to other municipal corporations:	\$ 24,618,168
f. Exempt revenue subtotal (d + e):	\$ 52,705,224	f. Exempt expenditures subtotal (d + e):	\$ 24,618,168
g. Net revenues (c – f):	\$ 37,974,708	g. Net expenditures (c – f):	\$ 34,626,947

D. Filing fee:	\$ 350
-----------------------	---------------

E. Submitted by	
Auditor name: <u>Mitch T. Saul, CPA</u>	Municipal license number: <u>1525</u>
Firm name: <u>Solutions, CPAs PC</u>	Date: <u>12/17/2021</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, 2021

JEFFERSON COUNTY, OREGON
SINGLE AUDIT
June 30, 2021

CONTENTS

	<u>Page</u>
Schedule of Expenditures of Federal Awards.....	236-239
Notes to Schedule of Expenditures of Federal Awards	240
Schedule of Findings and Questioned Costs.....	241-243
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	244-245
Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with Uniform Grant Guidance	246-247

JEFFERSON COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended
June 30, 2021

Program Title / Pass Through Organization	Federal CFDA Number	Pass-Through Entity Identifying Number	2020-21 Expenditures	Passed-Thru to Subrecipients
United States Department of Agriculture (USDA)				
Passed through OHA				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	159815	\$ 145,178	\$ -
Forest Service Schools and Roads Cluster				
Passed through the State of Oregon				
Schools and Roads - Grants to States	10.665	148014	396,528	-
Schools and Roads - Grants to Counties	10.666	Not Available	8,269	-
Total Forest Service Schools and Roads Cluster			<u>404,797</u>	<u>0</u>
Total United States Department of Agriculture (USDA)			<u>549,975</u>	<u>0</u>
Department of Commerce (DOC)				
Passed through the DOC				
Economic Adjustment Assistance	11.307	Not Available	2,000	-
Total Department of Commerce (DOC)			<u>2,000</u>	<u>0</u>
Department of Justice (DOJ)				
Passed through Oregon DOJ CVSSD				
Crime Victim Assistance - Non-Competitive Project	16.575	VOCA/CFA-2019- JeffersonCo.DAVAP-00032	124,464	-
Crime Victim Assistance - Competitive Project	16.575	VOCA-C-2019- JeffersonCo.DAVAP-00008	85,889	-
Crime Victim Assistance - Service, Support and Training Grant	16.575	VOCA-SST-2018- JeffersonCo.DAVAP-00004	197	-
Violence Against Women Formula Grants - STOP Grant	16.588	VAWA-C-2020- JeffersonCo.DAVAP-00012	92,627	-
Passed through the Office on Violence Against Women				
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program	16.589	2017-WR-AX-0021	249,283	-
Improving Criminal Justice Responses	16.590	2016-WE-AX-0035	126,648	-
Passed through the DOJ				
Bulletproof Vest Partnership Program	16.607	Not Available	1,463	-
Total Department of Justice (DOJ)			<u>680,570</u>	<u>0</u>

(Continued on the next page)

JEFFERSON COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended
June 30, 2021

<u>Program Title / Pass Through Organization</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>2020-21 Expenditures</u>	<u>Passed-Thru to Subrecipients</u>
Department of Transportation (DOT)				
Passed through the DOT				
Highway Planning and Construction Cluster				
Federal Lands Access Program (FLAP)	20.224	Not Available	\$ 567,625	\$ -
Total Highway Planning and Construction Cluster			<u>567,625</u>	<u>0</u>
Total Department of Transportation (DOT)			<u>567,625</u>	<u>0</u>
US Department of the Treasury				
Passed through the US Department of Treasury				
** Coronavirus Relief Fund - Local Active Monitoring	21.019	159815	781,483	-
Passed through OHA				
** Coronavirus Relief Fund - CARES	21.019	159167	4,928	77,336
Passed through DAS				
** Coronavirus Relief Fund	21.019	Not Available	1,493,890	-
Passed through the US Department of Treasury				
Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Available	2,443	-
Total US Department of the Treasury			<u>2,282,744</u>	<u>77,336</u>
General Services Administration				
Passed through the General Services Administration				
Donation of Federal Surplus Personal Property	39.003	Not Available	25,201	-
Total General Services Administration			<u>25,201</u>	<u>0</u>
Environmental Protection Agency				
Passed through OHA				
State Public Water System Supervision	66.432	159815	2,847	-
Drinking Water State Revolving Fund Cluster				
Passed through OHA				
Capitalization Grants for Drinking Water State Revolving	66.468	159815	3,418	-
Total Drinking Water State Revolving Fund Cluster			<u>3,418</u>	<u>0</u>
Total Environmental Protection Agency			<u>6,265</u>	<u>0</u>

(Continued on the next page)

JEFFERSON COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended
June 30, 2021

<u>Program Title / Pass Through Organization</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>2020-21 Expenditures</u>	<u>Passed-Thru to Subrecipients</u>
Department of Health and Human Services				
Passed through OHA				
Public Health Emergency Preparedness	93.069	159815	\$ 73,302	\$ -
Immunization Cooperative Agreements - Immunization Ser	93.268	159815	11,290	-
Passed through HHS				
Immunization Cooperative Agreements - COVID				
Equipment Reimbursement	93.268	Not Available	1,000	-
Immunization Cooperative Agreements - CARES Flu	93.268	159815	26,382	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract Tracing	93.323	159815	262,878	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID19 Wraparound Direct Client Services	93.323	159815	20,000	-
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke - Community Chronic Disease Prevention	93.426	159815	42,433	-
Medicaid Cluster				
Passed through HHS				
Medical Assistance Program - Community Development				
Disability Services	93.778	157828	54,292	-
Passed through OHA				
Medical Ast Prog - MCAH GEN FUNDS & TITLE XIX	93.778	159815	2,674	-
Medical Assistance Program - MCAH Perinatal	93.778	159815	2,251	-
Medical Assistance Program - Reproductive Health	93.778	159815	9,773	-
Total Medicaid Cluster			68,990	0
Passed through OHA				
Cancer Prevention and Control Programs	93.898	Not Available	233	-
Passed through HHS				
Block Grants for Community Mental Health Services	93.958	159167	1,583	24,838
Block Grants for Community Mental Health Services	93.958	166044	832	13,054
Block Grants for Prev and Trtmt of Substance Abuse	93.959	159167	1,162	18,241
Block Grants for Prev and Trtmt of Substance Abuse	93.959	166044	970	15,225
Passed through OHA				
Maternal and Child Health Services Block Grant to the States - Oregon Mothers Care				
	93.994	159815	8,350	-
States - Title V	93.994	159815	22,228	-
Passed through OHSU				
Maternal and Child Health Services Block Grant to the States - CaCoon High Risk Infants				
	93.994	4B04MC06604-01-044	4,865	-
Total Department of Health and Human Services (HHS)			546,498	71,358

(Continued on the next page)

JEFFERSON COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended
June 30, 2021

<u>Program Title / Pass Through Organization</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>2020-21 Expenditures</u>	<u>Passed-Thru to Subrecipients</u>
Department of Homeland Security (DHS)				
Passed through OSMB				
Boating Safety Financial Assistance	97.012	250-1920	\$ 108,789	\$ -
Passed through DHS				
Natural Hazard Mitigation Plan	97.039	Not Available	17,175	-
Passed through OEM/EMPG				
Emergency Management Performance Grants	97.042	20-516	144,858	-
Passed through OEM/SHSP				
Homeland Security Grant Program	97.067	20-225	3,500	-
			<u>274,322</u>	<u>0</u>
Total Department of Homeland Security (DHS)			<u>\$ 4,935,199</u>	<u>\$ 148,694</u>
Total Federal Financial Assistance			<u>\$ 4,935,199</u>	<u>\$ 148,694</u>

* Passed through to subrecipient

** Major Program

See accompanying notes to the schedule of expenditures of federal awards

JEFFERSON COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2021

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, 2021.

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, 2021

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 identified one significant deficiency in internal control over major federal programs. See finding 2021-001 in the Schedule of Findings and Questioned costs.

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 the Treasury		
Passed through State of Oregon		
Coronavirus Relief Funds	CFDA 20.019	\$2,357,637

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, 2021

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

2021-001

Significant Deficiency in Internal Control over Compliance

Federal Program: CFDA #20.019 – Coronavirus Relief Fund

Compliance Requirements Effected: Subrecipient Monitoring

Criteria or specific requirement (including statutory, regulatory, or other citation): According to the OMB 2021 Compliance Supplement (3-M-1), all Pass-thru Entities (PTE) must: Clearly identify to the subrecipient: (1) the award as a subaward at the time of a subaward (or subsequent subaward modification) by providing the information described in 2 CFR Section 200.331(a)(1).

Condition: During our review of the county contract for the subaward of CRF funds passed-thru to subrecipient, we noted no clear communication of the pass-thru entity/subcontractor relationship.

Context: The county's treatment of the relationship indicated the funds were being monitored, as required throughout the contract. Terms of the county's contract for funding with the Oregon Health Authority referenced in the county's subrecipient contracts included all detailed terms and conditions of programs as required.

Questioned Costs: We are reporting no questioned costs related to the control deficiency noted here.

Cause: There is a lack of control over communication of subrecipient relationships. County contracts with subrecipients fail to clearly identify subrecipient nature of agreements.

Effect: The effect is potential noncompliance due to lack of clarity in subrecipient agreements.

Recommendation: It is recommended that the county implement a control procedure to include clear, definitive language to identify subrecipients subject to the full compliance provisions of funds passed-thru.

JEFFERSON COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2021

Views of Responsible Officials and Planned Corrective Actions: Jefferson County has several contracts with BestCare Treatment Services wherein Bestcare is a subrecipient of a State of Oregon contract for mental health, substance use disorder, or other community based treatment. Future contracts for services with Bestcare will include the following language under Section 2, General Services:

Provider shall provide the [Services] described in the [IGA] as a subrecipient and as such shall assume liability for all provider contract provisions of the IGA, including, but not limited to, all expenditures, misexpenditures, overexpenditures, and underexpenditures as defined in the IGA. Provider, as a subrecipient, shall be required to provide periodic reporting to the County sufficient for the County to appropriately and regularly monitor subrecipient activity.

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, 2021, 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 29, 2021.

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 29, 2021.

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 29, 2021

**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, 2021. 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, 2021.

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, we did identify certain deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a significant deficiency.

The county's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The county's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 29, 2021