

JEFFERSON COUNTY, OREGON

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

For the Year Ended June 30, 2022



**JEFFERSON COUNTY, OREGON
COUNTY OFFICIALS**

June 30, 2022

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JEFFERSON COUNTY, OREGON

June 30, 2022

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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, 2022, 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, 2022, 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 2021 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 29, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 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 March 15, 2023, 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 March 15, 2023, on our consideration of the county's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



For Solutions, CPAs PC
John Day, Oregon
March 15, 2023

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MANAGEMENT'S DISCUSSION AND ANALYSIS

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

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, 2022. 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 \$48,821,152 as of June 30, 2022. Of this amount, \$7,418,644 (unrestricted net position) may be used to meet the county's on-going obligations to citizens and creditors, compared to unrestricted net position of \$10,712,916 reported for June 30, 2021.
- ◆ The county's governmental funds reported a combined fund balance of \$33,986,367, an increase of \$99,393 from June 30, 2021. The largest part of the increase was in the Other Governmental Funds. Approximately 21.9%, or \$7,441,805, is available for spending at the county's discretion (assigned and unassigned fund balances).
- ◆ County General Fund
 - The General Fund's fund balance was \$6,337,317 as of June 30, 2022, an increase of \$978,332.
 - Fund balance represents 62.7% of the General Fund's expenditures and transfers out at year end, enough for more than 8 months of operations. The county needs an adequate amount of carryover to cover its costs until November when it begins receiving property taxes. Property taxes make up about 72.4% of the fund's revenue.
- ◆ Total long-term liabilities (excluding pension/OPEB liabilities) were \$16,727,340 as of June 30, 2022, compared to total long-term liabilities of \$16,671,191 as of June 30, 2021. The pension liability is \$5,270,046 as of June 30, 2022 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, 2022

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 17 through 20 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, 2022

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 21 through 27 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 28 through 31 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 32 through 33 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 34 through 71 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 73 through 83 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 85 through 235 of this report.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

Net Position at June 30, 2022
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	June 30, 2022	June 30, 2021	June 30, 2022	June 30, 2021	June 30, 2022	June 30, 2021
Cash and investments	\$ 35,327	\$ 34,002	\$ 3,464	\$ 3,165	\$ 38,791	\$ 37,167
Other current assets	3,000	4,699	255	294	3,255	4,993
Capital assets, net of accumulated depreciation	34,562	30,214	262	270	34,824	30,484
Assets for resale	-	185	-	-	-	185
Total assets	<u>72,889</u>	<u>69,100</u>	<u>3,981</u>	<u>3,729</u>	<u>76,870</u>	<u>72,829</u>
Deferred outflows of resources	1,199	2,375	29	131	1,228	2,506
Total deferred outflows of resources	<u>1,199</u>	<u>2,375</u>	<u>29</u>	<u>131</u>	<u>1,228</u>	<u>2,506</u>
Current liabilities	2,186	2,214	26	36	2,212	2,250
Noncurrent liabilities	12,686	11,887	4,042	4,401	16,728	16,288
Net pension liability	5,022	9,079	248	606	5,270	9,685
Net OPEB liability	179	190	15	13	194	203
Total liabilities	<u>20,073</u>	<u>23,370</u>	<u>4,331</u>	<u>5,056</u>	<u>24,404</u>	<u>28,426</u>
Deferred inflows of resources	4,488	1,245	385	99	4,873	1,344
Total deferred inflows of resources	<u>4,488</u>	<u>1,245</u>	<u>385</u>	<u>99</u>	<u>4,873</u>	<u>1,344</u>
Net position						
Net investment in capital assets	21,632	18,156	254	270	21,886	18,426
Restricted for highways and roads	4,758	4,605	-	-	4,758	4,605
Restricted for debt service	1,414	-	-	-	1,414	-
Restricted for perpetual cemetery care	142	138	-	-	142	138
Restricted for other purposes	12,967	11,683	-	-	12,967	11,683
Unrestricted	8,614	12,278	(960)	(1,565)	7,654	10,713
Total net position	<u>\$ 49,527</u>	<u>\$ 46,860</u>	<u>\$ (706)</u>	<u>\$ (1,295)</u>	<u>\$ 48,821</u>	<u>\$ 45,565</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 \$48,821,152 at June 30, 2022 and \$45,564,240 at June 30, 2021. This represents an increase in net position of \$3,256,912 compared to an increase of \$3,879,377 in the 2020-21 fiscal year.

Capital assets, which consist of the county's land, infrastructure, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 44.8 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 \$12,938,040 debt related to its capital assets at June 30, 2022. The county's net position restricted for use in its road maintenance, debt service, cemetery care and grant programs total \$19,281,390 or about 39.5% of the net position. The remaining 15.7%, or \$7,653,611, 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, 2022, 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, 2022

The county's net position increased by \$3,256,912 (after taking the \$(525,848) prior period adjustment into account) during the fiscal year ended June 30, 2022, 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, 2022
(in thousands)

	Governmental Activities		Business-type Activities		Totals	
	June 30, 2022	June 30, 2021	June 30, 2022	June 30, 2021	June 30, 2022	June 30, 2021
Revenues						
Program revenues						
Charges for services	\$ 3,734	\$ 3,104	\$ 1,892	\$ 1,767	\$ 5,626	\$ 4,871
Operating grants and contributions	18,700	18,769	-	-	18,700	18,770
General revenues						
Property taxes	9,717	9,429	-	-	9,717	9,429
Payment in lieu of taxes	733	603	-	-	733	603
Other state and local sources	177	179	-	-	177	179
Interest on investments	(1,706)	(32)	22	36	(1,684)	4
Other	5,518	3,779	430	343	5,948	4,122
Total revenues	<u>37,008</u>	<u>35,831</u>	<u>2,344</u>	<u>2,146</u>	<u>39,352</u>	<u>37,978</u>
Expenses						
General government	12,536	11,285	-	-	12,536	11,285
Highways and streets	3,419	3,814	-	-	3,419	3,814
Public safety	9,478	10,338	-	-	9,478	10,338
Economic development	13	30	-	-	13	30
Health and welfare	6,900	6,249	-	-	6,900	6,249
Culture and recreation	747	673	-	-	747	673
Education	182	166	-	-	182	166
Debt service	538	417	-	-	538	417
Solid waste	-	-	82	102	82	102
RV park	-	-	97	148	97	148
Community development	-	-	1,476	1,298	1,476	1,298
Code enforcement	-	-	101	107	101	107
Total expenses	<u>33,813</u>	<u>32,972</u>	<u>1,756</u>	<u>1,655</u>	<u>35,569</u>	<u>34,627</u>
Change in net position	3,195	2,859	588	491	3,783	3,351
Prior period adjustment	(526)	529	-	-	(526)	529
Beginning net position	46,859	43,472	(1,295)	(1,787)	45,564	41,685
Ending net position	<u>\$ 49,528</u>	<u>\$ 46,860</u>	<u>\$ (707)</u>	<u>\$ (1,296)</u>	<u>\$ 48,821</u>	<u>\$ 45,565</u>

Governmental Activities

During the current fiscal year, the county's net position increased by \$2,668,107, representing an increase of 5.7 percent from the prior year. Key elements of the change in the county's net position for the year ended June 30, 2022 are as follows:

- ◆ The net position of governmental activities increased by \$2,668,107. This is due to changes across many departments, however primarily attributed to overall increase in grant revenue because of the Rescue Plan funding and other revenue from Transient Occupancy Tax Fund, Economic Development Fund, and Capital Improvements Fund.
- ◆ Additional PERS expense of \$326,920 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, 2022

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, 2022 are as follows:

- ◆ The net position of business-type activities increased by \$588,805. This is due in large part to increases in revenue from the RV Park, \$142,175, and a county building department for permit fees, \$429,608, because of increases in building development.
- ◆ Additional PERS expense of \$29,062 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, 2022, the county's governmental funds reported combined ending fund balances of \$33,986,367, a decrease of \$430,422 (after taking the \$(529,815) prior period adjustment into account) in comparison with the prior year. Of this \$33,986,367, \$6,337,317 (18.6 percent) constitutes unassigned ending fund balance, which is available for spending at the county's discretion. Of the remaining fund balance, \$1,104,488 is assigned, \$6,216,346 is committed, \$19,281,390 is restricted, and \$1,046,826 is nonspendable.

General Fund: The General Fund is the primary operating fund of the county. As of June 30, 2022, unassigned fund balance was \$6,337,317. 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 62.7 percent of total General Fund expenditures and transfers.

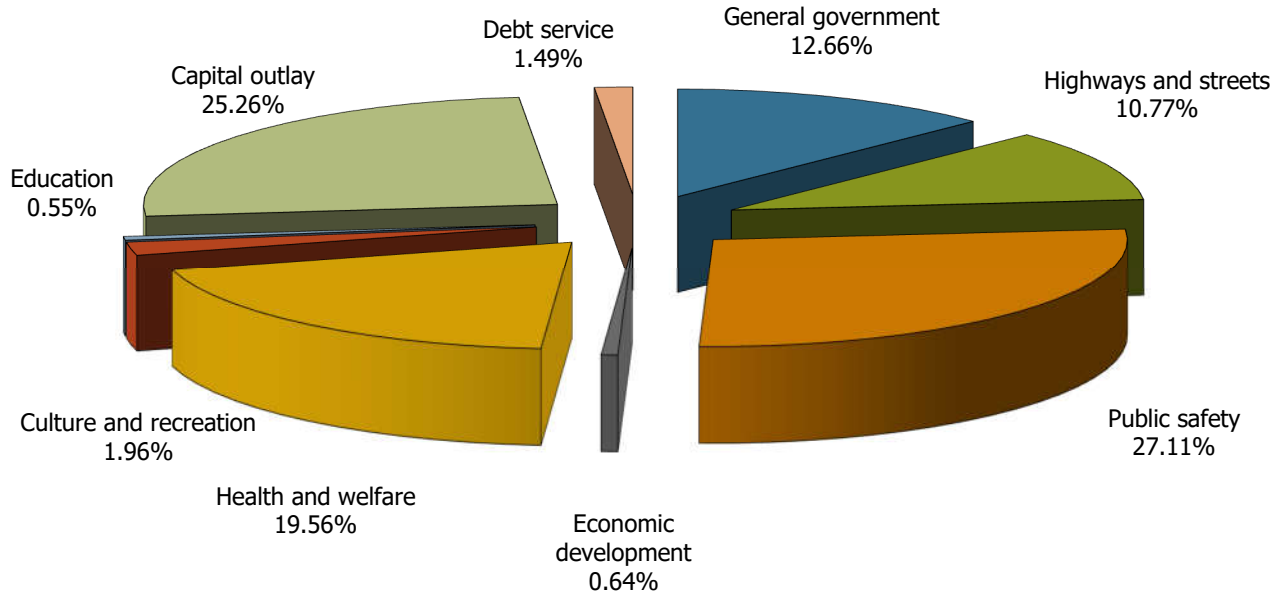
The fund balance increased by \$978,332 during the current fiscal year. This increase was primarily a result of increase in revenue including property tax, PILT (payment in lieu of tax), CAFFA grant, and indirect from departments

Road Fund: The fund balance decreased by \$421,603 during the year, after taking the \$(529,815) prior period adjustment into account. This decrease was in J Street Loan Proceeds and significant increase in diesel expenditures resulting in a decreasing ending fund balance.

Sheriff Fund: The fund balance increased by \$196,779 during the year. This increase was due to the jail personnel vacancies and interfund transfers to General Fund for jail nursing. However, the jail facility, inmate food and kitchen supplies were unfavorable partially offsetting the increase.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ended June 30, 2022

Expenditures by Function - Governmental Funds



General Government Fund: The fund balance decreased by \$3,836,906 during the year. This decrease was primarily a result of constructing the Health and Wellness campus and not receiving the State of Oregon Lottery reimbursement revenue until the following fiscal year.

Public Health Fund: The fund balance increased by \$606,574 during the year. This increase was primarily a result increased revenue from Oregon Health Authority for COVID related services and decreased contractual expenditures.

Nonmajor governmental funds had an increase in fund balance of \$2,046,402 for the year ended June 30, 2022. The decrease in American Rescue Plan and Disaster Relief expenditures resulted in an increase in fund balance.

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 \$706,141. The negative balance is the result of the \$4,034,213 landfill post-closure cost liability.

Solid Waste Fund: Net position increases \$510,261. \$366,756 of this increase is the change in the post-closure costs for the landfill.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

Nonmajor enterprise funds net position increased \$245,207 for the year ended June 30, 2022. This increase was primarily a result of increase in charges for services in community development and RV Park.

GENERAL FUND BUDGETARY HIGHLIGHTS

The board of commissioners approved various changes to the adopted budget for the fiscal year ended June 30, 2022. General Fund revenues were \$941,631 more than budgeted amounts and expenditures were \$1,296,750 under budget. The most significant differences were; property taxes, \$401,2167 more than budget, intergovernmental revenues, \$182,635 more than budget, charges for services, \$279,015 more than budget, district attorney expenditures, \$153,519 less than budget, sheriff department expenditures, \$206,216 less than budget, and non-departmental expenditures, \$261,743 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, 2022, the county had invested \$34,824,191 in capital assets, net of accumulated depreciation.

During the year, the county's investment in capital assets increased by \$3,459,608 net of current year depreciation. Additions to capital assets included improvements to public health, fairgrounds, community corrections buildings, and purchase of county vehicles. Current year depreciation totaled \$1,518,555 allocated to various departments.

Additional information on the county's capital assets can be found in note 4 on pages 48 and 49 of this report.

Long-term Debt

As of June 30, 2022 the county had \$6,935,000 in outstanding bonded debt, related to the construction of the new courthouse and \$3,855,908 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 and leases payable can be found in notes 6 and 7 on pages 50 and 56 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Total budgeted appropriations for the 2022-23 budget are \$72,180,574 compared to \$77,516,524 for 2021-22.

- The cost of fringe benefits, primarily health care, and PERS retirement costs will continue to have an impact on the county's budget. For 2023-2024, LiUNA healthcare insurance premium reflects

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

an estimate for a 10% increase. The updated PERS valuation as of 12/31/2021 has the County's PERS liability decreasing due to \$6.3 million in the County's PERS side account. For the Fiscal Year 2023-2024 the budget is 2.51% AUAL premium and budget for a side account contribution of \$188,987, payable in November 2023.

- The county's total budget adopted for Fiscal Year 2023 is \$72,180,574, a decrease of <6.88%> from the Fiscal Year 2022 budget. This is primarily attributed to decreasing capital outlay and interfund transfers.
- The County Assessor's Valuation of Taxable Property projection is increasing less than 2 percent from the Fiscal Year 2021 to Fiscal Year 2022. While residential market values in Jefferson County are showing slight signs of increasing in value, the projection is flat. The Assessor's best guess for 2023-24 District Revenue is \$7,546,293 and \$3,452,591 for the Sheriff's Local Option Levy.
- In December 2022, the Jefferson County Budget Committee held a public hearing and approved a mid-year budget increase of \$6,075,105, increasing the Fiscal Year Budget 2022-2023 from \$72,180,574 to \$78,255,679. The budget increases reflect increasing personnel, materials and services, and capital outlay.

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, 2022
(With Comparative Totals for 2021)

	Governmental Activities	Business-type Activities	Total June 30, 2022	Total June 30, 2021
ASSETS				
Cash and investments	\$ 35,327,051	\$ 3,463,633	\$ 38,790,684	\$ 37,166,638
Receivables				
Property taxes	407,344	-	407,344	422,792
Other	964,950	54,999	1,019,949	2,363,625
Notes and loans receivable	521,017	200,000	721,017	452,378
Inventory	1,106,311	-	1,106,311	1,753,600
Capital assets, not subject to depreciation				
Construction in progress	6,631,873	-	6,631,873	2,225,390
Land	1,587,453	-	1,587,453	1,587,453
Capital assets, net of accumulated depre/amort				
Infrastructure	1,393,145	-	1,393,145	3,463,967
Buildings	21,864,777	253,697	22,118,474	34,758,214
Equipment	2,587,111	410	2,587,521	9,408,715
Right to use assets (intangible)	497,896	7,829	505,725	(20,959,805)
Total capital assets	34,562,255	261,936	34,824,191	30,483,934
Assets for resale	-	-	-	185,066
Total assets	72,888,928	3,980,568	76,869,496	72,828,033
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	1,163,877	27,595	1,191,472	2,447,310
Deferred outflows related to OPEB	35,317	703	36,020	59,090
Total deferred outflows of resources	1,199,194	28,298	1,227,492	2,506,400
LIABILITIES				
Current liabilities				
Accounts payable	1,310,843	25,550	1,336,393	1,710,701
Accrued interest payable	279,258	-	279,258	155,844
Current portion of long-term debt	596,393	-	596,393	382,778
Noncurrent liabilities				
Accrued compensated absences	351,480	-	351,480	368,675
Landfill post-closure costs	-	4,034,213	4,034,213	4,400,969
Unamortized bond premium	697,533	-	697,533	727,861
Leases payable	506,288	7,937	514,225	-
Long-term debt	11,129,889	-	11,129,889	10,790,908
Net pension liability	5,022,479	247,567	5,270,046	9,685,417
Net OPEB liability	179,184	14,598	193,782	203,618
Total liabilities	20,073,347	4,329,865	24,403,212	28,426,771
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	4,398,113	381,269	4,779,382	1,261,975
Deferred inflows related to OPEB	89,369	3,873	93,242	81,447
Total deferred inflows of resources	4,487,482	385,142	4,872,624	1,343,422

(Continued on next page)

JEFFERSON COUNTY, OREGON
STATEMENT OF NET POSITION
June 30, 2022
(With Comparative Totals for 2021)

	Governmental Activities	Business-type Activities	Total June 30, 2022	Total June 30, 2021
NET POSITION				
Net investment in capital assets	\$ 21,859,182	\$ 261,936	\$ 22,121,118	\$ 18,426,543
Restricted for:				
Highways and streets	4,758,430	-	4,758,430	4,604,691
Debt service	1,413,741	-	1,413,741	1,701,258
Perpetual cemetery care	142,064	-	142,064	137,299
Other purposes	12,967,155	-	12,967,155	9,981,533
Unrestricted	8,386,721	(968,077)	7,418,644	10,712,916
Total net position	<u>\$ 49,527,293</u>	<u>\$ (706,141)</u>	<u>\$ 48,821,152</u>	<u>\$ 45,564,240</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, 2022
(With Comparative Totals for 2021)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	\$ 12,536,432	\$ 2,575,636	\$ 5,441,905	\$ -
Highways and streets	3,418,676	292,564	3,430,950	-
Public safety	9,478,057	460,945	2,844,759	-
Economic development	13,161	-	182,052	-
Health and welfare	6,900,185	94,607	6,537,698	117,857
Culture and recreation	746,715	292,183	71,124	17,000
Education	181,978	-	181,455	-
Interest on long-term debt	537,886	17,963	10,149	-
Total governmental activities	33,813,090	3,733,898	18,700,092	134,857
Business-type activities				
Community development	1,476,209	1,408,819	-	-
Solid Waste	82,055	162,980	-	-
Code enforcement	101,337	50,998	-	-
RV park	96,889	269,175	-	-
Total business-type activities	1,756,490	1,891,972	0	0
Total government	\$ 35,569,580	\$ 5,625,870	\$ 18,700,092	\$ 134,857

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, 2022	June 30, 2021
\$ (4,518,891)	\$ -	\$ (4,518,891)	\$ (3,591,123)
304,838	-	304,838	215,134
(6,172,353)	-	(6,172,353)	(7,056,671)
168,891	-	168,891	190,161
(150,023)	-	(150,023)	(64,664)
(366,408)	-	(366,408)	(392,742)
(523)	-	(523)	(501)
(509,774)	-	(509,774)	(398,456)
(11,244,243)	0	(11,244,243)	(11,098,862)
-	(67,390)	(67,390)	74,669
-	80,925	80,925	54,523
-	(50,339)	(50,339)	(55,718)
-	172,286	172,286	38,753
0	135,482	135,482	112,227
(11,244,243)	135,482	(11,108,761)	(10,986,635)
7,107,709	-	7,107,709	6,906,089
2,608,869	-	2,608,869	2,522,682
732,849	-	732,849	603,234
177,383	-	177,383	178,673
(1,706,239)	22,040	(1,684,199)	3,724
5,495,304	453,606	5,948,910	4,119,994
22,323	(22,323)	-	-
14,438,198	453,323	14,891,521	14,334,396
-	-	-	2,500
14,438,198	453,323	14,891,521	14,336,896
3,193,955	588,805	3,782,760	3,350,261
46,859,186	(1,294,946)	45,564,240	41,684,863
(525,848)	-	(525,848)	529,116
\$ 49,527,293	\$ (706,141)	\$ 48,821,152	\$ 45,564,240

JEFFERSON COUNTY, OREGON
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022
(With Comparative Totals for 2021)

	General Fund	Road Fund	Sheriff Fund	General Government Fund
ASSETS				
Cash and investments	\$ 6,080,076	\$ 5,967,665	\$ 2,035,862	\$ 5,380,092
Receivables				
Taxes	298,737	-	108,607	-
Notes	-	-	-	205,815
Other	411,743	75,631	19,184	113,057
Due from other funds	-	-	-	90,523
Inventory	-	1,046,826	-	-
Total assets	<u>\$ 6,790,556</u>	<u>\$ 7,090,122</u>	<u>\$ 2,163,653</u>	<u>\$ 5,789,487</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 222,545	\$ 570,063	\$ 46,730	\$ 196,873
Due to other funds	-	-	-	90,523
Total liabilities	<u>222,545</u>	<u>570,063</u>	<u>46,730</u>	<u>287,396</u>
Deferred inflows of resources				
Unavailable property tax revenue	230,694	-	84,654	-
Unavailable notes receivable	-	-	-	205,815
Total deferred inflows of resources	<u>230,694</u>	<u>0</u>	<u>84,654</u>	<u>205,815</u>
Fund balance				
Nonspendable	-	1,046,826	-	-
Restricted	-	4,758,430	340,643	889,541
Committed	-	-	1,301,941	4,406,735
Assigned	-	714,803	389,685	-
Unassigned	6,337,317	-	-	-
Total fund balance	<u>6,337,317</u>	<u>6,520,059</u>	<u>2,032,269</u>	<u>5,296,276</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 6,790,556</u>	<u>\$ 7,090,122</u>	<u>\$ 2,163,653</u>	<u>\$ 5,789,487</u>

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

Public Health Fund	Other Governmental Funds	Totals	
		June 30, 2022	June 30, 2021
\$ 3,105,308	\$ 10,656,796	\$ 33,225,799	\$ 32,022,309
-	-	407,344	422,791
-	358,500	564,315	295,676
114,643	198,193	932,451	2,273,640
-	-	90,523	119,096
-	-	1,046,826	1,724,820
<u>\$ 3,219,951</u>	<u>\$ 11,213,489</u>	<u>\$ 36,267,258</u>	<u>\$ 36,858,332</u>
\$ 93,533	\$ 180,961	\$ 1,310,705	\$ 1,664,736
-	-	90,523	142,810
<u>93,533</u>	<u>180,961</u>	<u>1,401,228</u>	<u>1,807,546</u>
-	358,500	673,848	338,321
-	-	205,815	295,676
<u>0</u>	<u>358,500</u>	<u>879,663</u>	<u>633,997</u>
-	-	1,046,826	1,724,820
3,126,418	10,166,358	19,281,390	16,424,781
-	507,670	6,216,346	9,904,480
-	-	1,104,488	1,003,723
-	-	6,337,317	5,358,985
<u>3,126,418</u>	<u>10,674,028</u>	<u>33,986,367</u>	<u>34,416,789</u>
<u>\$ 3,219,951</u>	<u>\$ 11,213,489</u>	<u>\$ 36,267,258</u>	<u>\$ 36,858,332</u>

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JEFFERSON COUNTY, OREGON
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO STATEMENT OF NET POSITION**
June 30, 2022

Total Fund Balances		\$ 33,986,367
Capital assets are not financial resources and therefore are not reported in the governmental funds:		
Cost	\$ 56,536,414	
Accumulated depreciation	<u>(21,974,159)</u>	34,562,255
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.		
		2,193,096
Certain other assets are not available to pay for current-period expenditures, and, therefore, are deferred in the funds:		
Notes receivable		162,519
Property taxes earned but unavailable		673,848
Net pension/OPEB liability is not due and payable in the current period, therefore it is not recorded in the governmental funds.		
		(5,201,663)
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.		
		1,199,194
Deferred inflows of resources related to pensions/OPEB are not current financial resources, therefore it are not recorded in the governmental funds.		
		(4,487,482)
Certain liabilities are not accrued until due in the governmental funds:		
Accrued interest on long-term debt		(279,258)
Accrued compensated absences		(351,480)
Unamortized bond premium		(697,533)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
		(12,232,570)
Total Net Position		<u><u>\$ 49,527,293</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, 2022
(With Comparative Totals for 2021)

	General Fund	Road Fund	Sheriff Fund	General Government Fund
Revenues				
Taxes	\$ 7,808,275	\$ 50,000	\$ 2,613,342	\$ 649,796
Licenses and permits	-	49,441	5,911	91,372
Intergovernmental revenues	852,072	2,958,048	484,067	714,307
Charges for services	1,625,465	-	288,306	149,283
Fines and forfeitures	311	119,872	-	-
Interest earned	(427,431)	(358,051)	(153,907)	(595,901)
Miscellaneous revenues	927,247	650,324	131,650	3,636,973
Total revenues	<u>10,785,939</u>	<u>3,469,634</u>	<u>3,369,369</u>	<u>4,645,830</u>
Expenditures				
Current				
General government	3,413,796	-	-	204,222
Highways and streets	-	3,574,960	-	-
Public safety	3,817,983	-	3,675,883	-
Economic development	-	-	-	209,653
Health and welfare	861,036	-	-	-
Culture and recreation	35,487	-	-	-
Education	-	-	-	181,978
Capital outlay	-	-	138,000	6,877,526
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>8,128,302</u>	<u>3,574,960</u>	<u>3,813,883</u>	<u>7,473,379</u>
Excess of revenues over (under) expenditures	<u>2,657,637</u>	<u>(105,326)</u>	<u>(444,514)</u>	<u>(2,827,549)</u>
Other financing sources (uses)				
Debt proceeds	-	412,952	-	-
Transfers in	305,298	668,189	1,259,601	150,000
Transfers out	(1,984,603)	(633,360)	(324,046)	(556,692)
Government services	-	(234,243)	(294,262)	(602,665)
Total other financing sources (uses)	<u>(1,679,305)</u>	<u>213,538</u>	<u>641,293</u>	<u>(1,009,357)</u>
Net change in fund balance	978,332	108,212	196,779	(3,836,906)
Available fund balance, July 1	5,358,985	6,941,662	1,835,490	9,133,182
Prior period adjustment	-	(529,815)	-	-
Available fund balance, June 30 - by category				
Nonspendable	-	1,046,826	-	-
Restricted	-	4,758,430	340,643	889,541
Committed	-	-	1,301,941	4,406,735
Assigned	-	714,803	389,685	-
Unassigned	6,337,317	-	-	-
Available fund balance, June 30 - total	<u>\$ 6,337,317</u>	<u>\$ 6,520,059</u>	<u>\$ 2,032,269</u>	<u>\$ 5,296,276</u>

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

Public Health Fund	Other Governmental Funds	Totals	
		June 30, 2022	June 30, 2021
\$ -	\$ 17,962	\$ 11,139,375	\$ 10,560,917
-	8,457	155,181	147,237
6,479,820	5,240,945	16,729,259	17,274,624
8,320	464,088	2,535,462	2,169,200
-	-	120,183	162,546
(201,604)	29,280	(1,707,614)	(40,181)
108,181	184,186	5,638,561	3,604,957
<u>6,394,717</u>	<u>5,944,918</u>	<u>34,610,407</u>	<u>33,879,300</u>
-	418,389	4,036,407	4,065,885
-	-	3,574,960	4,085,856
-	1,470,642	8,964,508	9,228,952
-	-	209,653	191,969
5,332,570	296,296	6,489,902	7,238,747
-	614,139	649,626	569,503
-	-	181,978	165,583
25,000	747,054	7,787,580	4,125,983
-	175,000	175,000	175,000
-	318,850	318,850	321,049
<u>5,357,570</u>	<u>4,040,370</u>	<u>32,388,464</u>	<u>30,168,527</u>
<u>1,037,147</u>	<u>1,904,548</u>	<u>2,221,943</u>	<u>3,710,773</u>
-	-	412,952	4,000,000
9,500	1,425,415	3,818,003	4,305,302
-	(903,458)	(4,402,159)	(4,554,030)
<u>(440,073)</u>	<u>(380,103)</u>	<u>(1,951,346)</u>	<u>(1,428,000)</u>
<u>(430,573)</u>	<u>141,854</u>	<u>(2,122,550)</u>	<u>2,323,272</u>
606,574	2,046,402	99,393	6,034,045
2,519,844	8,627,626	34,416,789	27,853,628
-	-	(529,815)	529,116
-	-	1,046,826	1,724,820
3,126,418	10,166,358	19,281,390	16,424,781
-	507,670	6,216,346	9,904,480
-	-	1,104,488	1,003,723
-	-	6,337,317	5,358,985
<u>\$ 3,126,418</u>	<u>\$ 10,674,028</u>	<u>\$ 33,986,367</u>	<u>\$ 34,416,789</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, 2022

Net Change in Fund Balance		\$ 99,393
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	\$ 4,652,495	
Less current year depreciation/amortization	(1,446,627)	
Land held for resale	<u>(185,066)</u>	3,020,802
Change in net position for internal services funds reported separately.		151,085
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.		268,639
Changes in net pension/OPEB liability, the related changes in deferred outflows and deferred inflows of resources are not recognized as expenses in the governmental funds.		(350,672)
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		17,196
Accrued interest		(123,413)
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.		516,522
Proceeds from long-term debt is revenue in the governmental statements, but are increases to long-term debt on the government-wide statements.		(412,952)
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.		(22,973)
Change in Net Position		<u><u>\$ 3,193,955</u></u>

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

JEFFERSON COUNTY, OREGON
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2022
(With Comparative Totals for 2021)

	Solid Waste Fund	Nonmajor Enterprise Funds	Totals June 30, 2022	Totals June 30, 2021	Governmental Activities- Internal Service Funds
ASSETS					
Current assets					
Cash and investments	\$ 1,308,258	\$ 2,155,375	\$ 3,463,633	\$ 3,164,664	\$ 2,101,253
Receivables					
Other	36,515	18,484	54,999	70,013	32,499
Inventory	-	-	-	-	59,485
Total current assets	1,344,773	2,173,859	3,518,632	3,234,677	2,193,237
Noncurrent assets					
Capital assets, net of accumulated depreciation/amortization					
Buildings	136,390	34,026	170,416	192,194	-
Equipment and improvements	77,951	5,740	83,691	77,951	765,083
Right to use assets (intangible)	-	7,829	7,829	-	-
Total capital assets	214,341	47,595	261,936	270,145	765,083
Note receivable	200,000	-	200,000	200,000	-
Due from other funds	-	-	-	23,714	-
Total assets	1,759,114	2,221,454	3,980,568	3,728,536	2,958,320
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to					
pensions/OPEB	-	28,298	28,298	131,646	-
Total deferred outflows of resources	0	28,298	28,298	131,646	0
LIABILITIES					
Accounts payable	2,110	23,440	25,550	35,734	141
Noncurrent liabilities					
Lease payable	-	7,937	7,937	-	-
Landfill post-closure costs	4,034,213	-	4,034,213	4,400,969	-
Net pension liability	-	247,567	247,567	606,299	-
Net OPEB liability	-	14,598	14,598	13,256	-
Total liabilities	4,036,323	293,542	4,329,865	5,056,258	141
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to					
pensions/OPEB	-	385,142	385,142	98,870	-
Total deferred inflows of resources	0	385,142	385,142	98,870	0
NET POSITION					
Net investment in capital assets	214,341	47,595	261,936	270,145	765,083
Unrestricted	\$ (2,491,550)	1,523,473	(968,077)	(1,565,091)	2,193,096
Total net position	\$ (2,277,209)	\$ 1,571,068	\$ (706,141)	\$ (1,294,946)	\$ 2,958,179

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, 2022
(With Comparative Totals for 2021)

	Solid Waste Fund	Nonmajor Enterprise Funds	Totals June 30, 2022	Totals June 30, 2021	Governmental Activities- Internal Service Funds
Operating revenues					
Charges for services	162,980	\$ 1,728,992	\$ 1,891,972	\$ 1,767,353	\$ 1,501,514
Total operating revenues	<u>162,980</u>	<u>1,728,992</u>	<u>1,891,972</u>	<u>1,767,353</u>	<u>1,501,514</u>
Operating expenses					
Personnel services	-	1,176,092	1,176,092	1,059,825	1,071,600
Materials and services	66,907	345,158	412,065	464,866	1,068,905
Capital outlay	-	-	-	-	21,000
Depreciation	11,107	8,845	19,952	16,038	51,977
Total operating expenses	<u>78,014</u>	<u>1,530,095</u>	<u>1,608,109</u>	<u>1,540,729</u>	<u>2,213,482</u>
Operating income (loss)	<u>84,966</u>	<u>198,897</u>	<u>283,863</u>	<u>226,624</u>	<u>(711,968)</u>
Nonoperating revenues (expenses)					
Investment earnings	8,279	13,761	22,040	35,620	11,662
Change in post-closure costs	366,756	-	366,756	266,714	-
Other revenues	54,301	32,549	86,850	105,682	874,636
Total nonoperating revenues (expenses)	<u>429,336</u>	<u>46,310</u>	<u>475,646</u>	<u>408,016</u>	<u>886,298</u>
Income (loss) before contributions and transfers	514,302	245,207	759,509	634,640	174,330
Transfers in	-	141,770	141,770	111,482	76,720
Transfers out	-	(164,093)	(164,093)	(140,151)	-
Government services	<u>(4,041)</u>	<u>(144,340)</u>	<u>(148,381)</u>	<u>(114,397)</u>	<u>(99,965)</u>
Change in net position	510,261	78,544	588,805	491,574	151,085
Total net position, July 1	<u>(2,787,470)</u>	<u>1,492,524</u>	<u>(1,294,946)</u>	<u>(1,786,520)</u>	<u>2,807,094</u>
Total net position, June 30	<u>\$ (2,277,209)</u>	<u>\$ 1,571,068</u>	<u>\$ (706,141)</u>	<u>\$ (1,294,946)</u>	<u>\$ 2,958,179</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, 2022
(With Comparative Totals for 2021)

	Solid Waste Fund	Nonmajor Enterprise Funds	Totals June 30, 2022	Totals June 30, 2021	Governmental Activities- Internal Service Funds
Cash flows from operating activities					
Receipts from customers	\$ 160,520	\$ 1,746,466	\$ 1,906,986	\$ 1,754,762	\$ -
Receipts from interfund services provided	-	-	-	-	1,488,987
Payments to employees	-	(1,143,862)	(1,143,862)	(944,544)	(5,056)
Payments to suppliers	(66,084)	(356,165)	(422,249)	(464,542)	(2,197,244)
Net cash provided (used) by operating activities	<u>94,436</u>	<u>246,439</u>	<u>340,875</u>	<u>345,676</u>	<u>(713,313)</u>
Cash flows from non-capital financing activities					
Interfund loan activity	23,714	-	23,714	22,059	(99,966)
Government services	(4,041)	-	(4,041)	-	-
Transfer to/from other funds	-	(161,378)	(161,378)	(134,964)	76,720
Net cash provided (used) by non-capital financing activities	<u>19,673</u>	<u>(161,378)</u>	<u>(141,705)</u>	<u>(112,905)</u>	<u>(23,246)</u>
Cash flows from capital and related financing activities					
Lease principal payment	-	(3,806)	(3,806)	-	-
Purchase of capital assets	-	(5,285)	(5,285)	(8,102)	(28,151)
Net cash used by capital and related financing activities	<u>0</u>	<u>(9,091)</u>	<u>(9,091)</u>	<u>(8,102)</u>	<u>(28,151)</u>
Cash flows from investing activities					
Interest earned and other PERS adjustment for side account	62,580	46,310	108,890	141,302	51,003
Net cash provided by investing activities	<u>62,580</u>	<u>46,310</u>	<u>108,890</u>	<u>141,302</u>	<u>886,298</u>
Net increase in cash and cash equivalents	176,689	122,280	298,969	365,971	121,588
Cash and cash equivalents, beginning	<u>1,131,569</u>	<u>2,033,095</u>	<u>3,164,664</u>	<u>2,798,693</u>	<u>1,979,665</u>
Cash and cash equivalents, ending	<u>\$ 1,308,258</u>	<u>\$ 2,155,375</u>	<u>\$ 3,463,633</u>	<u>\$ 3,164,664</u>	<u>\$ 2,101,253</u>

(Continued on next page)

JEFFERSON COUNTY, OREGON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended
June 30, 2022
(With Comparative Totals for 2021)

	Solid Waste Fund	Nonmajor Enterprise Funds	Totals June 30, 2022	Totals June 30, 2021	Governmental Activities- Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by operating activities					
Operating income (loss)	\$ 84,966	\$ 198,897	\$ 283,863	\$ 226,624	\$ (711,968)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	11,107	8,845	19,952	16,038	51,977
Change in accounts receivable	(2,460)	17,474	15,014	(12,591)	(12,527)
Change in inventory		-	-	-	(30,705)
Change in accounts payable	823	(11,007)	(10,184)	324	(10,090)
Change in net pension liability		(357,390)	(357,390)	87,330	-
Change in deferred inflow		103,348	103,348	22,308	-
Change in deferred outflow		286,272	286,272	5,643	-
Total adjustments	9,470	47,542	57,012	119,052	(1,345)
Net cash provided (used) by operating activities	<u>\$ 94,436</u>	<u>\$ 246,439</u>	<u>\$ 340,875</u>	<u>\$ 345,676</u>	<u>\$ (713,313)</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, 2022
(With Comparative Totals for 2021)

	Custodial Funds	Treasurer's Investment Trust Fund	Total June 30, 2022	Total June 30, 2021
ASSETS				
Cash and cash equivalents	\$ -	\$ 26,207,610	\$ 26,207,610	\$ 19,662,849
Property taxes receivable	983,625	-	983,625	1,021,227
Total assets	983,625	26,207,610	27,191,235	20,684,076
LIABILITIES				
Distributions pending to other entities	983,625	-	983,625	1,021,227
Total liabilities	983,625	0	983,625	1,021,227
NET POSITION				
Reserved for external investment pool participants	-	26,207,610	26,207,610	19,662,849
Total net position	\$ 0	\$ 26,207,610	\$ 26,207,610	\$ 19,662,849

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, 2022
(With Comparative Totals for 2021)

	<u>Custodial Funds</u>	<u>Treasurer's Investment Trust Fund</u>	<u>Total June 30, 2022</u>	<u>Total June 30, 2021</u>
ADDITIONS				
Taxes	\$ 24,360,485	\$ 23,720,509	\$ 48,080,994	\$ 46,458,471
Other receipts	-	4,312,262	4,312,262	6,246,753
Total additions	<u>24,360,485</u>	<u>28,032,771</u>	<u>52,393,256</u>	<u>52,705,224</u>
DEDUCTIONS				
Distributions	<u>24,360,485</u>	<u>21,488,010</u>	<u>45,848,495</u>	<u>48,086,663</u>
Total deductions	<u>24,360,485</u>	<u>21,488,010</u>	<u>45,848,495</u>	<u>48,086,663</u>
Net change in net position	0	6,544,761	6,544,761	4,618,561
NET POSITION - beginning	-	19,662,849	19,662,849	15,044,288
NET POSITION - ending	<u>\$ 0</u>	<u>\$ 26,207,610</u>	<u>\$ 26,207,610</u>	<u>\$ 19,662,849</u>

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022. 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, 2022

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, 2022

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, 2022

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, 2022

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	\$ 203,200
Investments	64,795,094
Total	\$ 64,998,294
Fund Type	
Governmental activities	\$ 38,790,684
Fiduciary funds (agency)	26,207,610
Total	\$ 64,998,294

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, 2022

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, 2022, 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, 2022 the county had no balances exposed to custodial credit risk.

Investments

The county held the following investments at June 30, 2022:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
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Investment Type	Maturities	Fair Value
Corporate bonds	12/15/2022	\$ 999,362
Corporate bonds	1/15/2023	499,973
Corporate bonds	5/19/2023	488,810
Corporate bonds	6/12/2024	982,133
Corporate bonds	4/24/2025	939,967
Corporate bonds	3/13/2026	937,248
Corporate bonds	1/21/2027	915,495
Corporate bonds	4/13/2027	982,236
Municipals	11/15/2023	240,798
US government agencies	9/6/2022	1,998,612
US government agencies	11/23/2022	1,734,678
US government agencies	5/22/2023	977,249
US government agencies	6/8/2023	975,889
US government agencies	7/10/2023	973,519
US government agencies	8/24/2023	970,280
US government agencies	9/8/2023	1,696,667
US government agencies	11/27/2023	1,687,208
US government agencies	12/4/2023	481,478
US government agencies	6/11/2027	734,565
US treasury notes	1/15/2023	1,491,680
US treasury notes	1/15/2024	958,008
US treasury notes	2/15/2024	956,055
US treasury notes	3/15/2024	955,547
US treasury notes	4/15/2024	955,391
US treasury notes	5/15/2024	951,211
US treasury notes	7/31/2024	975,742
US treasury notes	8/31/2024	964,258
US treasury notes	9/30/2024	968,242
US treasury notes	11/15/2024	1,423,476
US treasury notes	1/31/2025	1,440,000
US treasury notes	5/31/2025	923,789
US treasury notes	6/15/2025	747,715
US treasury notes	7/31/2025	919,180
US treasury notes	9/30/2025	914,648
US treasury notes	11/30/2025	914,414
US treasury notes	2/28/2026	912,578
US treasury notes	4/30/2026	917,891
US treasury notes	6/30/2026	919,258
US treasury notes	8/31/2026	911,523
US treasury notes	10/31/2026	923,086
Total investments at market value		40,259,859
Accrued interest		96,326
		40,356,185
Local government investment pool	Varies	24,438,909
Total investments at market value plus accrued interest		\$ 64,795,094

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

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

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

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

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

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.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

- 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, municipal bonds, 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.

	Total	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
June 30, 2022				
Corporate bonds	\$ 6,745,224	\$ -	\$ 6,745,224	\$ -
Government agency securities	12,230,145	-	12,230,145	-
Municipal bonds	240,798	-	240,798	-
US treasury notes	21,043,692	-	21,043,692	-
Total assets	<u>\$ 40,259,859</u>	<u>\$ 0</u>	<u>\$ 40,259,859</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			Notes Receivable
	Accounts/Grants	Taxes	Total	
Governmental Funds				
General Fund	\$ 411,743	\$ 298,737	\$ 710,480	\$ -
Road Fund	75,631	-	75,631	-
Sheriff Fund	19,184	108,607	127,791	-
General Government Fund	113,057	-	113,057	205,815
Public Health Fund	114,643	-	114,643	-
Other nonmajor funds	230,692	-	230,692	358,500
Less allowance for uncollectible	-	-	-	(43,298)
Total	<u>\$ 964,950</u>	<u>\$ 407,344</u>	<u>\$ 1,372,294</u>	<u>\$ 521,017</u>
Business-type Funds				
Solid Waste Fund	\$ 36,515	\$ -	\$ 36,515	\$ -
Other nonmajor funds	18,484	-	18,484	200,000
Total	<u>\$ 54,999</u>	<u>\$ 0</u>	<u>\$ 54,999</u>	<u>\$ 200,000</u>

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

Notes receivable at June 30, 2022 consist of the following:

Note receivable - Brickhouse Group LLC, payable in monthly installments of \$1,403 including interest at 5%, secured by real property, due January 2016.	\$ 76,738
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 annual installments of \$5,445 including interest at 3%, secured by real property, due July 2028.	33,923
Note receivable - OTIS Venture, interest only for 12 months, followed by 120 monthly payments of \$430, including interest at 6%, due 2027.	51,338
Note receivable - MAC operating loan, payable in one installment of \$200,000 including interest at 3%, due November 2023.	200,000
Note receivable - Signet Realty, Show Barn sponsorship - payable in ten annual installments of \$2,000, due July 2032.	18,000
Note receivable - Indian Head Casino, Show Barn and Pavillion sponsorship - payable in ten annual installments of \$11,250, due July 2032.	112,500
Note receivable - Abbas Well Drilling, Show Barn sponsorship - payable in ten annual installments of \$2,000, due July 2032.	20,000
Note receivable - Bi-Mart, Show Barn sponsorship - payable in forty quarterly installments of \$2,500, due July 2032.	100,000
Note receivable - Bright Wood Corporation, Show Barn sponsorship - payable in ten annual installments of \$7,000, due July 2032.	70,000
Note receivable - Law Office of Jered Reid, Show Barn sponsorship - payable in ten annual installments of \$2,000, due July 2032.	20,000
Note receivable - Madras FFA Alumni, Show Barn sponsorship - payable in ten annual installments of \$2,000, due July 2032.	18,000
	<u>\$ 721,017</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, 2022 the note receivable from Precision Applications, LLC in the amount of \$43,298 was reserved as uncollectible. Therefore, the note is not included in the above listing.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

Governmental Activities	Balance June 30, 2021	Additions	Deletions	Prior Period Adjustment	Balance June 30, 2022
Capital assets					
Land, <i>not being depreciated</i>	\$ 1,587,453	\$ -	\$ -	\$ -	\$ 1,587,453
Construction in progress, <i>not being depreciated</i>	2,225,390	4,397,724	-	8,759	6,631,873
Buildings	34,148,034	89,675	-	-	34,237,709
Equipment and vehicles	9,325,025	839,199	(56,157)	(9,155)	10,098,912
Road and infrastructure	3,463,967	-	-	-	3,463,967
Right to use assets (intangible)	-	516,502	-	-	516,502
Total assets being depreciated/amortized	46,937,026	1,445,376	(56,157)	(9,155)	48,317,090
Total capital assets	50,749,869	5,843,100	(56,157)	(396)	56,536,416
Accumulated depreciation/amortization					
Buildings	11,518,236	857,753	-	(3,057)	12,372,932
Equipment and vehicles	7,028,493	540,773	(56,157)	(1,308)	7,511,801
Road and infrastructure	1,989,351	81,471	-	-	2,070,822
Right to use assets (intangible)	-	18,606	-	-	18,606
Total depreciation/amortization	20,536,080	1,498,603	(56,157)	(4,365)	21,974,161
Total net capital assets	\$ 30,213,789	\$ 4,344,497	\$ 0	\$ 3,969	\$ 34,562,255
Business-type Activities					
Capital assets					
Buildings	\$ 610,179	\$ -	\$ -	\$ -	\$ 610,179
Machinery and equipment	83,691	-	-	-	83,691
Right to use assets (intangible)	-	11,743	-	-	11,743
Total assets being depreciated	693,870	11,743	0	0	705,613
Accumulated depreciation/amortization					
Buildings	341,264	15,218	-	-	356,482
Machinery and equipment	82,461	820	-	-	83,281
Right to use assets (intangible)	-	3,914	-	-	3,914
Total depreciation/amortization	423,725	19,952	0	0	443,677
Total net capital assets	\$ 270,145	\$ (8,209)	\$ 0	\$ 0	\$ 261,936

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

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

Function	Governmental Activities	Business-type Activities
General operations	\$ 54,979	\$ -
Buildings and grounds	846,269	-
Public safety	207,077	-
Highways and streets	286,932	-
Internal service funds	51,976	-
Health and welfare	23,396	-
Culture and recreation	27,974	-
Transfer station	-	11,107
Fairgrounds RV park	-	4,111
Community development	-	4,734
Total depreciation/amortization	<u>\$ 1,498,603</u>	<u>\$ 19,952</u>

NOTE 5 – INTERFUND BALANCES AND ACTIVITY

Balances due to and from other funds at June 30, 2022, consist of the following:

Due to/from other funds		
Due to fund	Due from fund	
Capital Projects Fund	Economic Development Fund	<u>\$ 90,523</u>
Total due to/from other funds		<u>\$ 90,523</u>

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

Transfers to/from other funds at June 30, 2022, consist of the following:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

Fund	Transfers In	Transfers Out
<i>Major governmental funds</i>		
General Fund	\$ 300,298	\$ 1,792,325
Road Fund	668,189	633,360
Sheriff Fund	1,259,601	321,700
General Government Fund	150,000	276,557
Public Health Fund	69,500	-
<i>Nonmajor governmental funds</i>		
District Attorney	5,000	6,958
Buildings and Grounds Fund	669,408	8,000
COVID-19	-	500,000
Assessor	130,532	-
Community Justice	20,000	20,000
Veterans	60,225	-
Debt Service	540,250	368,500
<i>Internal service funds</i>		
Self-insurance Fund	36,720	-
NT & Phone Services Fund	40,000	-
Total governmental funds	<u>\$ 3,949,723</u>	<u>\$ 3,927,400</u>
<i>Major business-type</i>		
<i>Nonmajor business-type</i>		
Community Development Fund	\$ 58,000	\$ 139,302
Code Enforcement Fund	83,770	-
RV Park Fund	-	24,791
Total business-type	<u>\$ 141,770</u>	<u>\$ 164,093</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, 2022, are as follows:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

Governmental activities	Payable at July 1, 2021	Additions	Reductions	Payable at June 30, 2022	Due within one year
Full faith and credit bonds	\$ 7,120,000	\$ -	\$ 185,000	\$ 6,935,000	\$ 190,000
ODOT OTIB Loan #0066	53,686	-	53,686	-	-
ODOT OTIB Loan #0069	-	412,952	-	412,952	131,221
Full faith and credit Note, Series 2020	4,000,000	-	185,000	3,855,908	148,874
Motorola Purchase Agreement	-	645,952	123,531	522,421	126,298
Compensated absences	368,675	-	17,196	351,479	-
Total	\$11,542,361	\$ 1,058,904	\$ 564,413	\$12,077,760	\$ 596,393

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
2023	\$ 190,000	\$ 303,300
2024	195,000	297,600
2025	205,000	289,800
2026	210,000	281,600
2027	220,000	273,200
2028-2032	1,245,000	1,227,950
2033-2037	1,480,000	994,725
2038-2042	1,845,000	621,750
2043-2045	1,345,000	136,750
Total	\$ 6,935,000	\$ 4,426,675

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 \$2,233,420 to expand the Willow Creek Bridge to the west 160 feet. The project costs were to be split 50/50 between the city of Madras and Jefferson County. Terms of the loan include semi-annual payments including 1.99% interest through October 2041. Final draws on the loan were \$412,952.

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

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Fiscal Year Ending June 30,	Principal	Interest
2023	\$ 131,221	\$ 14,332
2024	135,182	16,639
2025	137,886	17,528
2026	8,663	87
Total	<u>\$ 412,952</u>	<u>\$ 48,586</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
2023	\$ 148,874	\$ 127,986
2024	153,816	123,044
2025	158,921	117,939
2026	164,196	112,664
2027	169,646	107,214
2028-2032	936,527	447,773
2033-2037	1,102,619	281,680
2038-2040	1,021,309	86,132
Total	<u>\$ 3,855,908</u>	<u>\$ 1,404,432</u>

Motorola Purchase Agreement

During the fiscal year ending June 30, 2022, the county entered into an agreement with Motorola Solutions for the purchase of a P25 Simulcast System for \$690,001. Terms of the agreement include annual payments of \$138,000 through January 2026.

Fiscal Year Ending June 30,	Principal	Interest
2023	\$ 126,298	\$ 11,702
2024	129,127	8,873
2025	132,019	5,981
2026	134,977	3,023
Total	<u>\$ 522,421</u>	<u>\$ 29,580</u>

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NOTE 7 – LEASES PAYABLE

Changes in leases payable for the year ended June 30, 2022, are as follows:

Lease Description	Principal Allocated Balance at June 30, 2021	Additions	Reductions	Principal Allocated Balance at June 30, 2022	Due in one Year
M-129-19 C8055H Xerox Copier Lease	\$ -	\$ 11,743	\$ (3,806)	\$ 7,937	\$ 3,904
M-192-19 C8055H Xerox Copier Lease	-	11,134	(3,235)	7,899	3,312
M-090-21 B8155H2 Xerox Copier Lease	-	10,018	(1,932)	8,086	1,968
M-100-21 B8170H2 Xerox Copier Lease	-	9,272	(1,787)	7,485	1,822
M-054-22 Day Wireless Grizzly Mtn Site Lease	-	56,086	(376)	55,710	695
M-055-22 Day Wireless Gray Butte Site Lease	-	429,991	(2,883)	427,108	5,330
Total	\$ 0	\$ 528,244	\$ (14,019)	\$ 514,225	\$ 17,030

M-129-19 C8055H Xerox Copier Lease

On May 5, 2019, the county entered into a lease agreement with Xerox for the use of a X8055H Xerox copy machine with 60 monthly payments of \$342 through June 5, 2024. The implicit interest rate of 3.25% was calculated using the Federal Prime Lending interest rate as of July 1, 2021. On termination of the lease, the county has a fair market value purchase option. During the fiscal year ended June 30, 2022, the county paid a total of \$4,104 for this lease. As of June 30, 2022, the county had future minimum payments under this lease as follows:

Fiscal Year Ending June 30,	Principal Allocation	Interest Allocation	Total required Payments
2023	\$ 3,904	\$ 200	\$ 4,104
2024	4,033	71	4,104
Total	\$ 7,937	\$ 271	\$ 8,208

M-192-19 C8055H Xerox Copier Lease

On October 2, 2019, the county entered into a lease agreement with Xerox for the use of a X8055H Xerox copy machine with 60 monthly payments of \$293 through October 2, 2024. The implicit interest rate of 3.25% was calculated using the Federal Prime Lending interest rate as of July 1, 2021. On termination of the lease, the county has a fair market value purchase option. During the fiscal year ended June 30, 2022, the county paid a total of \$3,520 for this lease. As of June 30, 2022, the entity had future minimum payments under this lease as follows:

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Fiscal Year Ending June 30,	Principal Allocation	Interest Allocation	Total required Payments
2023	\$ 3,312	\$ 208	\$ 3,520
2024	3,421	98	3,520
2025	1,165	8	1,173
Total	<u>\$ 7,899</u>	<u>\$ 314</u>	<u>\$ 8,213</u>

M-090-21 B8155H2 Xerox Copier Lease

On May 5, 2021, the county entered into a lease agreement with Xerox for the use of a B8155H2 Xerox copy machine with 60 monthly payments of \$183 through May 1, 2026. The implicit interest rate of 3.25% was calculated using the Federal Prime Lending interest rate as of July 1, 2021. On termination of the lease, the county has a fair market value purchase option. During the fiscal year ended June 30, 2022, the county paid a total of \$2,202 for this lease. As of June 30, 2022, the entity had future minimum payments under this lease as follows:

Fiscal Year Ending June 30,	Principal Allocation	Interest Allocation	Total required Payments
2023	\$ 1,968	\$ 234	\$ 2,202
2024	2,033	169	2,202
2025	2,100	102	2,202
2026	1,986	32	2,018
Total	<u>\$ 8,086</u>	<u>\$ 536</u>	<u>\$ 8,623</u>

M-100-21 B8170H2 Xerox Copier Lease

On May 3, 2021, the county entered into a lease agreement with Xerox for the use of a B8170H2 Xerox copy machine with 60 monthly payments of \$170 through May 3, 2026. The implicit interest rate of 3.25% was calculated using the Federal Prime Lending interest rate as of July 1, 2021. On termination of the lease, the county has a fair market value purchase option. During the fiscal year ended June 30, 2022, the county paid a total of \$2,308 for this lease. As of June 30, 2022, the entity had future minimum payments under this lease as follows:

Fiscal Year Ending June 30,	Principal Allocation	Interest Allocation	Total required Payments
2023	\$ 1,822	\$ 216	\$ 2,038
2024	1,882	156	2,038
2025	1,944	94	2,038
2026	1,838	30	1,868
Total	<u>\$ 7,485</u>	<u>\$ 497</u>	<u>\$ 7,982</u>

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
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M-054-22 Day Wireless Grizzly Mtn Site Lease

On December 1, 2021, the county entered into a lease agreement with Day Wireless Systems for the use of the Grizzly Mountain site to install and maintain a communications tower. The lease requires monthly payments of \$150, increasing 4% annually, for five years. The lease will automatically renew for four additional five year periods for a total lease term of twenty-five years. The implicit interest rate of 2.07% was calculated using the Applicable Federal Rate as of December 2021. During the fiscal year ended June 30, 2022, the county paid a total of \$1,050 for this lease. As of June 30, 2022, the entity had future minimum payments under this lease as follows:

Fiscal Year Ending June 30,	Principal Allocation	Interest Allocation	Total required Payments
2023	\$ 695	\$ 1,147	\$ 1,842
2024	784	1,132	1,916
2025	878	1,114	1,992
2026	977	1,095	2,072
2027	1,081	1,074	2,155
2028-2032	7,167	4,972	12,139
2033-2037	10,711	4,057	14,768
2038-2042	15,240	2,728	17,968
2023-2046	18,178	884	19,062
Total	\$ 55,710	\$ 18,203	\$ 73,913

M-055-22 Day Wireless Gray Butte Site Lease

On December 1, 2021, the county entered into a lease agreement with Day Wireless Systems for the use of the Gray Butte site to install and maintain a communications tower. The lease requires monthly payments of \$1,150, increasing 4% annually, for five years. The lease will automatically renew for four additional five year periods for a total lease term of twenty-five years. The implicit interest rate of 2.07% was calculated using the Applicable Federal Rate as of December 2021. During the fiscal year ended June 30, 2022, the county paid a total of \$8,050 for this lease. As of June 30, 2022, the entity had future minimum payments under this lease as follows:

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Fiscal Year Ending June 30,	Principal Allocation	Interest Allocation	Total required Payments
2023	\$ 5,330	\$ 8,792	\$ 14,122
2024	6,011	8,675	14,687
2025	6,730	8,544	15,274
2026	7,487	8,398	15,885
2027	8,285	8,235	16,521
2028-2032	54,945	38,116	93,061
2033-2037	82,118	31,105	113,223
2038-2042	116,841	20,912	137,753
2023-2046	139,360	6,777	146,137
Total	<u>\$ 427,108</u>	<u>\$ 139,555</u>	<u>\$ 566,664</u>

NOTE 8 – PENSION PLAN

Name of pension plan

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

Description of benefit terms

Plan Benefits

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

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

1. Pension Benefits

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

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

2. Death Benefits

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

- member was employed by a PERS employer at the time of death,
- member died within 120 days after termination of PERS-covered employment,

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- 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 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.

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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.

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, 2019, actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2021. The state of Oregon and certain schools, community colleges, and political subdivisions have made

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lump sum unfunded actuarial liability payments to establish side accounts, and their rates have been reduced.

Employer contributions for the year ended June 30, 2022 were \$1,154,476, 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, 2022 were:

<u>Rate Category</u>	<u>Normal Cost Rate</u>	<u>Combined UAL Rate</u>	<u>Net Rate</u>
PERS general service	16.83%	3.22%	20.05%
PERS police and fire	16.83%	3.22%	20.05%
OPSRP general service	8.64%	4.97%	13.61%
OPSRP police and fire	13.00%	4.97%	17.97%

Pension Plan Annual Comprehensive Financial Report (ACFR)

Oregon PERS produces an independently audited ACFR which can be found at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>.

Actuarial Valuations

The employer contribution rates effective July 1, 2021, through June 30, 2023, 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.

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Actuarial Methods and Assumptions

Valuation Date	12/31/2019
Measurement Date	6/30/2021
Experience Study	2018, published July 24, 2019
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.4 percent
Long-term expected rate of return	6.9 percent
Discount Rate	6.9 percent
Projected Salary Increases	3.4 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 Disabled 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 June 2021 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/2021-ACFR.pdf>.

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Discount Rate

The discount rate used to measure the total pension liability was 6.90 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 6.90 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 (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease 5.90%	Discount Rate 6.90%	1% Increase 7.90%
County's proportionate share of the net pension liability (asset)	\$ 10,349,110	\$ 5,270,046	\$ 1,020,713

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

At June 30, 2022, the county reported a liability of \$5,270,046 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, the county's proportion was .04404007 percent.

For the year ended June 30, 2022, the county recognized pension expense of \$2,526,767. Pension expense includes the county's proportionate share of system pension expense of \$1,510,457, amount charged to various functions for 2022 lump sum payment to PERS of \$835,295, and employee contributions picked up by the county of \$181,015. In addition, the county paid a lump sum payment of \$750,000 to PERS.

At June 30, 2022, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 493,311	\$ -
Changes in assumptions	1,319,251	13,870
Net difference between projected and actual earnings on pension plan investments	-	3,901,374
Changes in proportion and differences between County contributions and proportionate share of contributions	3,731,286	864,138
County contributions subsequent to the measurement date	(4,352,376)	-
Total	\$ 1,191,472	\$ 4,779,382

\$4,352,376 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, 2023. 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
2023	\$ 441,851
2024	343,952
2025	68,636
2026	(410,420)
2027	320,447
Thereafter	-
Total	\$ 764,466

Changes in Plan Provisions Subsequent to Measurement Date

There were no changes subsequent to the June 30, 2021, measurement date that would require a brief description under GASB standard.

NOTE 9 – 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.

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

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

NOTE 10 – 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, 2022, 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, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2019.

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Actuarial Methods and Assumptions

Measurement Date	June 30, 2021
Experience Study	2018, published July 24, 2019
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.4 percent
Long-term expected rate of return	6.9 percent
Discount Rate	6.9 percent
Projected Salary Increases	3.4 percent
Retiree healthcare participation	Healthy retirees: 32%; Disabled retirees: 20%
Healthcare cost trend rate	Not applicable
Mortality	<p>Healthy retirees and beneficiaries: 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>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 Employee, 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. 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 6.90 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.

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 June 30, 2022

Long-term expected rate of return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 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/2021-ACFR.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 6.90 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 (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease 5.90%	Discount Rate 6.90%	1% Increase 7.90%
County's proportionate share of the net OPEB liability (asset)	\$ (110,147)	\$ (124,551)	\$(136,856)

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

At June 30, 2022, the county reported an asset of \$124,551 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, 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, 2021, the county’s proportion was .003627002 percent.

For the year ended June 30, 2022, the county recognized income of \$7,204. At June 30, 2022, 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, 2022

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 3,465
Changes in assumptions	2,451	1,853
Net difference between projected and actual earnings on OPEB plan investments	-	29,600
Changes in proportion and differences between County contributions and proportionate share of contributions	14,414	70
Total	\$ 16,865	\$ 34,988

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
2023	\$ 2,278
2024	(4,294)
2025	(6,758)
2026	(9,349)
2027	-
Thereafter	-
Total	\$ (18,123)

Changes in Plan Provisions Subsequent to Measurement Date

There were no changes subsequent to the June 30, 2021 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, 2022

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, 2020 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 2.16% 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, 2020 actuarial valuation.

	1% Decrease	Discount Rate	1% Increase
County's proportionate share of the net OPEB liability (asset)	\$ 352,639	\$ 318,332	\$ 286,819
	1% Decrease	Trend Rate	1% Increase
County's proportionate share of the net OPEB liability (asset)	\$ 268,848	\$ 318,332	\$ 378,970

At June 30, 2022, 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, 2022

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (43,157)
Changes in assumptions	17,013	(15,097)
County contributions subsequent to the measurement date	2,142	-
Total	\$ 19,155	\$ (58,254)

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
2023	\$ (7,138)
2024	(7,138)
2025	(7,138)
2026	(7,138)
2027	(5,699)
Thereafter	(6,990)
Total	\$ (41,241)

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

NOTE 11 – 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, 2022, which are related to services performed in the fiscal year ended June 30, 2022. 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, 2022

NOTE 12 – 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 \$4,034,213 as of June 30, 2022. 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 13 – TAX ABATEMENTS

As of June 30, 2022, the county provides tax abatements through several programs, Oregon Enterprise Zone (ORS 285C.175) and Rural Renewable Energy Development Zone Program (ORS 285C.362).

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, 2022, the county abated property taxes totaling \$380,672 under this program.

The Rural Renewable Energy Development Zone program is designed to encourage investments in rural renewable energy development. Eligible investments must: harness wind, geothermal, solar, biomass, or other unconventional forms of energy to generate electricity; or produce, distribute, or store any of a wide variety of biofuels.

Qualifying projects must be related to renewable energy activities and meet the same criteria as stipulated under the Standard Enterprise Zone Program. A local government sponsor may waive the requirement to create full-time employment with a new project if the cost of the investment is \$5 million or more.

For the fiscal year ended June 30, 2022, the county abated property taxes totaling \$383,113 under this program.

NOTE 14 – 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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

for each \$1,000 of assessed value of property. The limitation does not include taxes to repay bonded debt or certain special assessments.

Under an additional constitutional limitation, the maximum assessed value of property for 1997-98 was reduced to ninety percent of each property's assessed value for the 1995-96 tax year. Increases to the assessed value are limited to three percent per year, with exceptions for new property and certain improvements. For the 1997-98 tax year, the total of most taxing district operating levies in the state was reduced by approximately 17 percent. For subsequent years, the tax rates for each taxing district are permanently fixed based on the 1997-98 levy. Voters of a local taxing district may approve a tax that exceeds this limitation. Elections related to tax levies or bond measures require fifty percent of the registered voters to cast ballots to be valid except in May and November elections.

NOTE 15 – COMMITMENTS AND CONTINGENCIES

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

NOTE 16 – SUBSEQUENT EVENTS

In September 2008, the county initiated a multi-jurisdictional Natural Hazard Mitigation plan to reduce future loss of life and damage to property resulting from natural hazards. This plan was developed with and for the following jurisdictions: Jefferson County, Culver, Madras, and Metolius. During the 2023 fiscal year, the county in connection with the city of Madras, initiated the flood mitigation plan and has spent over 1.1 million dollars to date.

On December 14, 2022, the county signed an agreement for the sale of the former public health building located on 715 SW 4th Street, Madras, Oregon 97741. The building sold to Initiative Brewing LLC for \$200,000.

NOTE 17 – FUND BALANCE CLASSIFICATION

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

Fund balances	General Fund	Road Fund	Sheriff Fund	General Government Fund	Public Health Fund	Nonmajor Funds	Total
Restricted fund balance							
<u>Nonspendable</u>							
Inventory	\$ -	\$ 1,046,826	\$ -	\$ -	\$ -	\$ -	\$ 1,046,826
<u>Restricted</u>							
Roads	-	4,758,430	-	-	-	-	4,758,430
Public safety	-	-	340,643	-	-	2,650,627	2,991,270
General government	-	-	-	889,541	-	436,495	1,326,036
Health and welfare	-	-	-	-	3,126,418	5,665,495	8,791,913
Debt service	-	-	-	-	-	1,413,741	1,413,741
	<u>0</u>	<u>4,758,430</u>	<u>340,643</u>	<u>889,541</u>	<u>3,126,418</u>	<u>10,166,358</u>	<u>19,281,390</u>
Unrestricted fund balance							
<u>Committed</u>							
Public safety	-	-	1,301,941	-	-	-	1,301,941
General government	-	-	-	4,406,735	-	507,670	4,914,405
	<u>0</u>	<u>0</u>	<u>1,301,941</u>	<u>4,406,735</u>	<u>0</u>	<u>507,670</u>	<u>6,216,346</u>
<u>Assigned</u>							
Roads	-	714,803	-	-	-	-	714,803
Capital projects	-	-	389,685	-	-	-	389,685
	<u>0</u>	<u>714,803</u>	<u>389,685</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,104,488</u>
<u>Unassigned</u>							
	<u>6,337,317</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,337,317</u>
Total fund balances	<u>\$ 6,337,317</u>	<u>\$ 6,520,059</u>	<u>\$ 2,032,269</u>	<u>\$ 5,296,276</u>	<u>\$ 3,126,418</u>	<u>\$ 10,674,028</u>	<u>\$ 33,986,367</u>

NOTE 18 – PRIOR PERIOD ADJUSTMENT

Fund balance prior period adjustment

A \$(529,815) prior period adjustment was made to correct the June 30, 2022, inventory value at the Trout Creek rock pit.

Net position prior period adjustment

A \$(529,815) prior period adjustment was made to correct the June 30, 2022, inventory value at the Trout Creek rock pit.

A \$3,967 prior period adjustment was made to adjust the construction in progress related to the Health Campus improvements.

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
2022	0.04404007%	\$ 5,270,046	\$ 8,098,328	65.08%	87.60%
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
2022	\$ 1,154,476	\$ 1,154,476	\$ -	\$ 8,368,011	13.80%
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
2022	0.03627002%	\$ (124,551)	\$ 8,098,328	-1.54%	183.90%
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
2022	\$ 1,075	\$ 1,075	\$ -	\$ 8,368,011	0.01%
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
2022	\$ 282,395	\$ 37,522	\$ 6,958	\$ -	\$ 1,660
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
2022	\$ 2,142	\$ 2,142	\$ -	\$ 8,460,303	0.03%
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
\$ (10,203)	\$ 318,332	\$ 8,126,293	3.92%
\$ (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, 2022

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 7,808,275	\$ 7,407,059	\$ 7,407,059	\$ (401,216)
Intergovernmental revenues	852,072	669,437	669,437	(182,635)
Charges for services	1,625,465	1,346,450	1,346,450	(279,015)
Fines and forfeitures	311	0	0	(311)
Interest earned	41,544	61,000	61,000	19,456
Miscellaneous revenue	932,247	834,337	834,337	(97,910)
Total revenues	11,259,914	10,318,283	10,318,283	(941,631)
Expenditures				
General services	841,154	845,253	881,613	40,459
Juvenile community justice	277,980	418,590	427,050	149,070
Assessment	489,380	612,558	627,094	137,714
Board of equalization	208	1,050	1,050	842
County clerk	279,319	276,239	281,487	2,168
District attorney	812,634	944,076	966,153	153,519
Public health	861,036	909,849	928,819	67,783
Sheriff department	2,755,207	2,933,908	2,961,423	206,216
Surveyor	31,736	39,900	39,900	8,164
Treasurer	2,458	17,586	17,586	15,128
Finance and tax	415,892	440,869	451,423	35,531
Buildings and grounds	714,536	759,348	770,786	56,250
Senior center	35,487	47,650	47,650	12,163
Non-departmental	753,553	995,296	1,015,296	261,743
Operating contingency	-	150,000	150,000	150,000
Total expenditures	8,270,580	9,392,172	9,567,330	1,296,750
Excess of revenues over (under) expenditures	2,989,334	926,111	750,953	(2,238,381)
Other financing sources (uses)				
Transfers in	300,298	317,678	317,678	17,380
Transfers out	(1,842,325)	(1,843,961)	(1,848,043)	(5,718)
Total other financing sources (uses)	(1,542,027)	(1,526,283)	(1,530,365)	11,662
Net change in fund balance	1,447,307	(600,172)	(779,412)	(2,226,719)
Available fund balance, July 1	5,323,686	3,100,172	3,100,172	(2,223,514)
Available fund balance, June 30	6,770,993	<u>\$ 2,500,000</u>	<u>\$ 2,320,760</u>	<u>\$(4,450,233)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(433,676)</u>
Fund basis fund balance	6,337,317
Adjust property taxes to full accrual	230,694
Right to use assets	15,180
Leases payable	<u>(15,384)</u>
GAAP Ending net position	<u><u>\$ 6,567,807</u></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, 2022

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Licenses and permits	49,441	38,336	38,336	(11,105)
Intergovernmental revenues	2,920,167	3,292,607	3,292,607	372,440
Charges for services	155,254	150,000	150,000	(5,254)
Interest earned	35,204	50,251	50,251	15,047
Miscellaneous revenue	1,065,776	2,921,768	2,921,768	1,855,992
Total revenues	4,275,842	6,502,962	6,502,962	2,227,120
Expenditures				
Administration	1,521,302	1,409,144	1,549,531	28,229
Bridges, culverts, and signs	3,002	300,000	300,000	296,998
Operations and maintenance	1,447,637	4,529,371	4,529,371	3,081,734
Weed control	98,355	154,352	154,352	55,997
Federal, state, county road construction	34,250	816,036	816,036	781,786
Road equipment	450,379	1,266,600	1,266,600	816,221
Noxious weeds	106,098	136,427	136,427	30,329
Footpaths and bicycle paths	-	149,429	149,429	149,429
SDC county roads	-	347,193	347,193	347,193
SDC CCR roads	-	277,066	277,066	277,066
Operating contingency	-	100,000	100,000	100,000
Total expenditures	3,661,023	9,485,618	9,626,005	5,964,982
Excess of revenues over (under) expenditures	614,819	(2,982,656)	(3,123,043)	(3,737,862)
Other financing sources (uses)				
Transfers in	668,189	668,189	668,189	-
Transfers out	(633,360)	(633,360)	(633,360)	-
Total other financing sources (uses)	34,829	34,829	34,829	0
Net change in fund balance	649,648	(2,947,827)	(3,088,214)	(3,737,862)
Available fund balance, July 1	5,191,466	3,550,974	3,550,974	(1,640,492)
Available fund balance, June 30	5,841,114	\$ 603,147	\$ 462,760	\$(5,378,354)

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	(367,882)
Inventory	1,046,826
Fund basis fund balance	\$ 6,520,058
Loan payable	(412,952)
GAAP Ending net position	\$ 6,107,106

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, 2022

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 2,613,552	\$ 2,528,742	\$ 2,528,742	\$ (84,810)
Licenses and permits	5,911	15,500	15,500	9,589
Intergovernmental revenues	484,068	365,182	397,182	(86,886)
Charges for services	288,307	293,751	293,751	5,444
Fines and forfeitures	-	1,000	1,000	1,000
Interest earned	14,641	18,223	18,223	3,582
Miscellaneous revenue	131,649	42,500	180,505	48,856
Total revenues	<u>3,538,128</u>	<u>3,264,898</u>	<u>3,434,903</u>	<u>(103,225)</u>
Expenditures				
Animal control	81,400	85,459	86,369	4,969
E-911	372,479	399,500	537,505	165,026
Jail operations	3,452,266	3,862,796	3,871,586	419,320
Sheriff grants	202,000	215,992	251,164	49,164
Correction construction	-	415,216	415,216	415,216
Debt service	2,346	-	2,346	-
Total expenditures	<u>4,110,491</u>	<u>4,978,963</u>	<u>5,164,186</u>	<u>1,053,695</u>
Excess of revenues over (under) expenditures	<u>(572,363)</u>	<u>(1,714,065)</u>	<u>(1,729,283)</u>	<u>(1,156,920)</u>
Other financing sources (uses)				
Transfers in	1,259,601	756,772	760,854	(498,747)
Transfers out	<u>(321,700)</u>	<u>(334,423)</u>	<u>(349,709)</u>	<u>(28,009)</u>
Total other financing sources (uses)	<u>937,901</u>	<u>422,349</u>	<u>411,145</u>	<u>(526,756)</u>
Net change in fund balance	365,538	(1,291,716)	(1,318,138)	(1,683,676)
Available fund balance, July 1	<u>1,821,695</u>	<u>1,967,296</u>	<u>1,967,296</u>	<u>145,601</u>
Available fund balance, June 30	2,187,233	<u>\$ 675,580</u>	<u>\$ 649,158</u>	<u>\$(1,538,075)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(154,965)</u>
Fund basis fund balance	2,032,268
Adjust property taxes to full accrual	84,654
Right to use assets	474,736
Leases payable	(482,818)
Note payable	<u>(552,001)</u>
GAAP Ending net position	<u>\$ 1,556,839</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 649,796	\$ 375,000	\$ 375,000	\$ (274,796)
Licenses and permits	91,372	75,000	75,000	(16,372)
Intergovernmental revenues	714,307	816,400	816,400	102,093
Charges for services	940,051	4,880,320	4,880,320	3,940,269
Interest earned	67,126	33,400	33,400	(33,726)
Business loan principal	62,780	59,872	59,872	(2,908)
Business loan interest	12,772	16,922	16,922	4,150
Miscellaneous revenue	4,145,460	2,878,500	2,878,500	(1,266,960)
Total revenues	6,683,664	9,135,414	9,135,414	2,451,750
Expenditures				
County schools	181,978	215,000	215,000	33,022
Transient occupancy tax	122,971	221,750	221,750	98,779
County projects	21,796	207,923	207,923	186,127
County business loan administration	3,101	510,250	510,250	507,149
County NT and phone services	421,866	580,901	580,901	159,035
Special transportation	67,700	351,400	351,400	283,700
County business loans	-	572,718	572,718	572,718
Statewide transportation imprv fund	97,226	550,000	550,000	452,774
Smoke management	80,699	79,950	79,950	(749)
Economic development	10,483	281,802	281,802	271,319
Conciliation mediation	18,557	89,641	89,641	71,084
Car pool	812,797	876,781	876,781	63,984
Capital improvements	7,470,488	12,993,849	12,716,989	5,246,501
Operating contingency	-	80,000	80,000	80,000
Total expenditures	9,309,662	17,611,965	17,335,105	8,025,443
Excess of revenues over (under) expenditures	(2,625,998)	(8,476,551)	(8,199,691)	(5,573,693)
Other financing sources (uses)				
Transfers in	190,000	250,000	250,000	60,000
Transfers out	(276,557)	(276,557)	(276,557)	-
Government services	(309,753)	(31,849)	(308,709)	1,044
Total other financing sources (uses)	(396,310)	(58,406)	(335,266)	61,044
Net change in fund balance	(3,022,308)	(8,534,957)	(8,534,957)	(5,512,649)
Available fund balance, July 1	9,839,231	8,895,097	8,895,097	(944,134)
Available fund balance, June 30	\$ 6,816,923	\$ 360,140	\$ 360,140	\$ (6,456,783)

(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, 2022

Reconciliation of budgetary fund balance to GAAP net position

Fund balance	\$ 6,816,923
Market value adjustment for investments	(622,476)
Less Internal Service Fund 507	(582,779)
Less Internal Service Fund 221	<u>(315,392)</u>
Fund basis fund balance	5,296,276
Business loan principal	<u>205,815</u>
GAAP Ending net position	<u><u>\$ 5,502,091</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 6,479,820	\$ 6,105,496	\$ 6,105,496	\$ (374,324)
Charges for services	8,319	15,000	15,000	6,681
Interest earned	20,089	29,000	29,000	8,911
Miscellaneous revenue	48,181	16,000	16,000	(32,181)
Total revenues	<u>6,556,409</u>	<u>6,165,496</u>	<u>6,165,496</u>	<u>(390,913)</u>
Expenditures				
CO health board	2,167,184	2,000,000	2,000,000	(167,184)
Public health grants	1,600,353	2,719,996	2,719,996	1,119,643
MH alcohol and drug program	1,891,968	1,737,300	1,737,300	(154,668)
Federal childcare grant	68,176	32,578	32,578	(35,598)
OHP mental health	69,962	1,323,000	1,323,000	1,253,038
Total expenditures	<u>5,797,643</u>	<u>7,812,874</u>	<u>7,812,874</u>	<u>2,015,231</u>
Excess of revenues over (under) expenditures	<u>758,766</u>	<u>(1,647,378)</u>	<u>(1,647,378)</u>	<u>(2,406,144)</u>
Other financing sources (uses)				
Transfers in	69,500	69,500	69,500	-
Transfers out	-	(108,000)	(108,000)	(108,000)
Total other financing sources (uses)	<u>69,500</u>	<u>(38,500)</u>	<u>(38,500)</u>	<u>(108,000)</u>
Net change in fund balance	828,266	(1,685,878)	(1,685,878)	(2,514,144)
Available fund balance, July 1	<u>2,510,791</u>	<u>1,980,128</u>	<u>1,980,128</u>	<u>(530,663)</u>
Available fund balance, June 30	3,339,057	<u>\$ 294,250</u>	<u>\$ 294,250</u>	<u>\$(3,044,807)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>(212,638)</u>
Fund basis fund balance	<u>\$ 3,126,419</u>

JEFFERSON COUNTY, OREGON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING
For the Year Ended
June 30, 2022

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, 2022 disbursements in the major special revenue funds were within certified budget amounts in all departments and programs with exception of the following:

General Government Fund, Smoke Management	\$749
General Government Fund, Government Services	\$1,043
Public Health Fund, CO Health Board	\$167,184
Public Health Fund, MH Alcohol and Drug Program	\$154,668
Public Health Fund, Early Learning Initiative	\$35,598

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, 2022

	202 Road Fund	203 Fed, State, & County Road Const Fund	204 Road Equipment Fund	205 Noxious Weeds Enforcement Fund
ASSETS				
Cash and investments	\$ 4,109,709	\$ 400,638	\$ 639,110	\$ 65,737
Accounts receivable	43,841	21,749	-	10,041
Inventory	1,046,826	-	-	-
Total assets	<u>\$ 5,200,376</u>	<u>\$ 422,387</u>	<u>\$ 639,110</u>	<u>\$ 75,778</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 566,384	\$ 3,594	\$ -	\$ 85
Total liabilities	<u>566,384</u>	<u>3,594</u>	<u>0</u>	<u>85</u>
Fund balance				
Nonspendable	1,046,826	-	-	-
Restricted	3,587,166	418,793	-	-
Assigned	-	-	639,110	75,693
Total fund balance	<u>4,633,992</u>	<u>418,793</u>	<u>639,110</u>	<u>75,693</u>
Total liabilities and fund balance	<u>\$ 5,200,376</u>	<u>\$ 422,387</u>	<u>\$ 639,110</u>	<u>\$ 75,778</u>

212 Footpaths & Bicycle Trail Fund	313 SDC County Roads Fund	314 SDC CRR Roads Fund	Totals June 30, 2022
\$ 143,251	\$ 346,058	\$ 263,162	\$ 5,967,665
-	-	-	75,631
-	-	-	1,046,826
<u>\$ 143,251</u>	<u>\$ 346,058</u>	<u>\$ 263,162</u>	<u>\$ 7,090,122</u>
\$ -	\$ -	\$ -	\$ 570,063
<u>0</u>	<u>0</u>	<u>0</u>	<u>570,063</u>
-	-	-	1,046,826
143,251	346,058	263,162	4,758,430
-	-	-	714,803
<u>143,251</u>	<u>346,058</u>	<u>263,162</u>	<u>6,520,059</u>
<u>\$ 143,251</u>	<u>\$ 346,058</u>	<u>\$ 263,162</u>	<u>\$ 7,090,122</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
ROAD FUND
For the Year Ended
June 30, 2022

	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	24,871	-	-	-
Intergovernmental revenues	2,821,815	98,352	-	37,881
Charges for services	37,203	-	-	-
Interest earned	(242,423)	(23,811)	(43,400)	449
Miscellaneous revenues	650,314	-	10	-
Total revenues	<u>3,341,780</u>	<u>74,541</u>	<u>(43,390)</u>	<u>38,330</u>
Expenditures				
Current				
Highways and streets	<u>3,022,697</u>	<u>32,299</u>	<u>424,726</u>	<u>95,238</u>
Total expenditures	<u>3,022,697</u>	<u>32,299</u>	<u>424,726</u>	<u>95,238</u>
Excess of revenues over (under) expenditures	<u>319,083</u>	<u>42,242</u>	<u>(468,116)</u>	<u>(56,908)</u>
Other financing sources (uses)				
Loan proceeds	412,952	-	-	-
Transfers in	-	-	600,000	68,189
Transfers out	(629,360)	-	-	(4,000)
Government services	(195,779)	(1,951)	(25,653)	(10,860)
Total other financing sources (uses)	<u>(412,187)</u>	<u>(1,951)</u>	<u>574,347</u>	<u>53,329</u>
Net change in fund balance	(93,104)	40,291	106,231	(3,579)
Available fund balance, July 1	5,256,911	378,502	532,879	79,272
Prior period adjustment	(529,815)	-	-	-
Available fund balance, June 30	<u>\$ 4,633,992</u>	<u>\$ 418,793</u>	<u>\$ 639,110</u>	<u>\$ 75,693</u>

212 Footpaths & Bicycle Trail Fund	313 SDC County Roads Fund	314 SDC CRR Roads Fund	Totals June 30, 2022
\$ -	\$ -	\$ -	\$ 50,000
24,570	-	-	49,441
-	-	-	2,958,048
-	52,658	30,011	119,872
(9,150)	(22,104)	(17,612)	(358,051)
-	-	-	650,324
<u>15,420</u>	<u>30,554</u>	<u>12,399</u>	<u>3,469,634</u>
-	-	-	3,574,960
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,574,960</u>
<u>15,420</u>	<u>30,554</u>	<u>12,399</u>	<u>(105,326)</u>
-	-	-	412,952
-	-	-	668,189
-	-	-	(633,360)
-	-	-	(234,243)
<u>0</u>	<u>0</u>	<u>0</u>	<u>213,538</u>
15,420	30,554	12,399	108,212
127,831	315,504	250,763	6,941,662
-	-	-	(529,815)
<u>\$ 143,251</u>	<u>\$ 346,058</u>	<u>\$ 263,162</u>	<u>\$ 6,520,059</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, 2022

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Licenses and permits	24,871	15,000	15,000	(9,871)
Intergovernmental revenues	2,821,815	2,724,607	2,724,607	(97,208)
Charges for services	37,203	34,500	34,500	(2,703)
Interest earned	23,455	30,000	30,000	6,545
Miscellaneous revenues	650,314	685,848	685,848	35,534
Total revenues	<u>3,607,658</u>	<u>3,539,955</u>	<u>3,539,955</u>	<u>(67,703)</u>
Expenditures				
Administration	1,325,524	1,382,145	1,412,532	87,008
Bridge, culvert, and sign division	3,002	300,000	300,000	296,998
Operation and maintenance	1,447,637	4,529,371	4,529,371	3,081,734
Weed control division	98,355	154,352	154,352	55,997
Operating contingency	-	100,000	100,000	100,000
Total expenditures	<u>2,874,518</u>	<u>6,465,868</u>	<u>6,496,255</u>	<u>3,621,737</u>
Excess of revenues over (under) expenditures	<u>733,140</u>	<u>(2,925,913)</u>	<u>(2,956,300)</u>	<u>(3,689,440)</u>
Other financing sources (uses)				
Loan proceeds	412,952	2,233,420	2,233,420	1,820,468
Transfers out	(629,360)	(629,360)	(629,360)	-
Government services	(195,779)	(27,000)	(137,000)	58,779
Total other financing sources (uses)	<u>(412,187)</u>	<u>1,577,060</u>	<u>1,467,060</u>	<u>1,879,247</u>
Net change in fund balance	320,953	(1,348,853)	(1,489,240)	(1,810,193)
Available fund balance, July 1	<u>3,514,485</u>	<u>1,952,000</u>	<u>1,952,000</u>	<u>(1,562,485)</u>
Available fund balance, June 30	3,835,438	<u>\$ 603,147</u>	<u>\$ 462,760</u>	<u>\$(3,372,678)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	(248,272)
Inventory	<u>1,046,826</u>
Fund basis fund balance	4,633,992
Loan payable	<u>(412,952)</u>
GAAP Ending net position	<u>\$ 4,221,040</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 98,353	\$ 568,000	\$ 568,000	\$ 469,647
Interest earned	2,299	2,209	2,209	(90)
Total revenues	<u>100,652</u>	<u>570,209</u>	<u>570,209</u>	<u>469,557</u>
Expenditures				
Materials and services	<u>32,299</u>	<u>769,036</u>	<u>769,036</u>	<u>736,737</u>
Total expenditures	<u>32,299</u>	<u>769,036</u>	<u>769,036</u>	<u>736,737</u>
Excess of revenues over (under) expenditures	68,353	(198,827)	(198,827)	(267,180)
Other financing sources (uses)				
Government services	<u>(1,951)</u>	<u>(47,000)</u>	<u>(47,000)</u>	<u>(45,049)</u>
Total other financing sources (uses)	<u>(1,951)</u>	<u>(47,000)</u>	<u>(47,000)</u>	<u>(45,049)</u>
Net changes in fund balance	66,402	(245,827)	(245,827)	(312,229)
Available fund balance, July 1	<u>376,726</u>	<u>245,827</u>	<u>245,827</u>	<u>(130,899)</u>
Available fund balance, June 30	443,128	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (443,128)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>(24,335)</u>
GAAP Ending fund balance	<u>\$ 418,793</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 4,255	\$ 6,600	\$ 6,600	\$ 2,345
Miscellaneous revenues	9	-	-	(9)
Total revenues	<u>4,264</u>	<u>6,600</u>	<u>6,600</u>	<u>2,336</u>
Expenditures				
Materials and services	270	4,500	4,500	4,230
Capital outlay	424,456	1,187,100	1,187,100	762,644
Total expenditures	<u>424,726</u>	<u>1,191,600</u>	<u>1,191,600</u>	<u>766,874</u>
Excess of revenues over (under) expenditures	<u>(420,462)</u>	<u>(1,185,000)</u>	<u>(1,185,000)</u>	<u>(764,538)</u>
Other financing sources (uses)				
Transfers in	600,000	600,000	600,000	-
Government services	(25,653)	(75,000)	(75,000)	(49,347)
Total other financing sources (uses)	<u>574,347</u>	<u>525,000</u>	<u>525,000</u>	<u>(49,347)</u>
Net change in fund balance	153,885	(660,000)	(660,000)	(813,885)
Available fund balance, July 1	<u>530,256</u>	<u>660,000</u>	<u>660,000</u>	<u>129,744</u>
Available fund balance, June 30	684,141	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (684,141)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>(45,031)</u>
GAAP Ending fund balance	<u>\$ 639,110</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 37,881	\$ 26,000	\$ 26,000	\$ (11,881)
Interest earned	449	567	567	118
Total revenues	<u>38,330</u>	<u>26,567</u>	<u>26,567</u>	<u>(11,763)</u>
Expenditures				
Personal services	84,692	93,344	95,626	10,934
Materials and services	10,546	26,700	24,418	13,872
Total expenditures	<u>95,238</u>	<u>120,044</u>	<u>120,044</u>	<u>24,806</u>
Excess of revenues over (under) expenditures	<u>(56,908)</u>	<u>(93,477)</u>	<u>(93,477)</u>	<u>(36,569)</u>
Other financing sources (uses)				
Transfers in	68,189	68,189	68,189	-
Transfers out	(4,000)	(4,000)	(4,000)	-
Government services	(10,860)	(16,383)	(16,383)	(5,523)
Total other financing sources (uses)	<u>53,329</u>	<u>47,806</u>	<u>47,806</u>	<u>(5,523)</u>
Net change in fund balance	<u>(3,579)</u>	<u>(45,671)</u>	<u>(45,671)</u>	<u>(42,092)</u>
Available fund balance, July 1	<u>79,272</u>	<u>45,671</u>	<u>45,671</u>	<u>(33,601)</u>
Available fund balance, June 30	<u>\$ 75,693</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (75,693)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 24,570	\$ 23,336	\$ 23,336	\$ (1,234)
Interest earned	889	5,605	5,605	4,716
Total revenues	<u>25,459</u>	<u>28,941</u>	<u>28,941</u>	<u>3,482</u>
Expenditures				
Materials and services	-	133,428	133,428	133,428
Total expenditures	<u>0</u>	<u>133,428</u>	<u>133,428</u>	<u>133,428</u>
Excess of revenues over (under) expenditures	<u>25,459</u>	<u>(104,487)</u>	<u>(104,487)</u>	<u>(129,946)</u>
Other financing sources (uses)				
Government services	-	(16,000)	(16,000)	(16,000)
Total other financing sources (uses)	<u>0</u>	<u>(16,000)</u>	<u>(16,000)</u>	<u>(16,000)</u>
Net changes in fund balance	25,459	(120,487)	(120,487)	(145,946)
Available fund balance, July 1	<u>127,208</u>	<u>120,487</u>	<u>120,487</u>	<u>(6,721)</u>
Available fund balance, June 30	152,667	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (152,667)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(9,417)</u>
GAAP Ending net position	<u>\$ 143,250</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 52,658	\$ 52,000	\$ 52,000	\$ (658)
Interest earned	2,152	2,922	2,922	770
Total revenues	<u>54,810</u>	<u>54,922</u>	<u>54,922</u>	<u>112</u>
Expenditures				
Materials and services	-	347,192	347,192	347,192
Total expenditures	<u>0</u>	<u>347,192</u>	<u>347,192</u>	<u>347,192</u>
Excess of revenues over (under) expenditures and net changes in fund balance	54,810	(292,270)	(292,270)	(347,080)
Available fund balance, July 1	<u>314,022</u>	<u>292,270</u>	<u>292,270</u>	<u>(21,752)</u>
Available fund balance, June 30	368,832	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (368,832)</u></u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(22,774)</u>
GAAP Ending net position	<u><u>\$ 346,058</u></u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD SUB-FUND
SDC CRR ROADS FUND - 314
 (Budgetary Basis)
 For the Year Ended
 June 30, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 30,011	\$ 40,000	\$ 40,000	\$ 9,989
Interest earned	1,706	2,347	2,347	641
Total revenues	<u>31,717</u>	<u>42,347</u>	<u>42,347</u>	<u>10,630</u>
Expenditures				
Materials and services	-	277,066	277,066	277,066
Total expenditures	<u>0</u>	<u>277,066</u>	<u>277,066</u>	<u>277,066</u>
Excess of revenues over (under) expenditures and net changes in fund balance	31,717	(234,719)	(234,719)	(266,436)
Available fund balance, July 1	<u>249,497</u>	<u>234,719</u>	<u>234,719</u>	<u>(14,778)</u>
Available fund balance, June 30	281,214	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (281,214)</u></u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(18,052)</u>
GAAP Ending net position	<u><u>\$ 263,162</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, 2022

	209 Animal Control Fund	210 E-911 Fund	265 Jail Operations Fund	266 Sheriff Grant Fund
ASSETS				
Cash and investments	\$ 13,566	\$ 319,512	\$ 1,309,772	\$ 3,048
Accounts receivable	-	10,689	-	8,495
Taxes receivable	-	-	108,031	-
Total assets	<u>\$ 13,566</u>	<u>\$ 330,201</u>	<u>\$ 1,417,803</u>	<u>\$ 11,543</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 1,380	\$ 45,350	\$ -
Total liabilities	<u>0</u>	<u>1,380</u>	<u>45,350</u>	<u>0</u>
Deferred inflows of resources				
Unavailable property taxes	-	-	84,078	-
Total deferred inflows of resources	<u>0</u>	<u>0</u>	<u>84,078</u>	<u>0</u>
Fund balance				
Committed	13,566	-	1,288,375	-
Restricted	-	328,821	-	11,543
Assigned	-	-	-	-
Total fund balance	<u>13,566</u>	<u>328,821</u>	<u>1,288,375</u>	<u>11,543</u>
Total liabilities and fund balance	<u>\$ 13,566</u>	<u>\$ 330,201</u>	<u>\$ 1,417,803</u>	<u>\$ 11,543</u>

308 Correction Construction Fund	401 Jail Bond Repayment Fund	<u>Totals</u> June 30, 2022
\$ 389,685	\$ 279	\$ 2,035,862
-	-	19,184
-	576	108,607
<u>\$ 389,685</u>	<u>\$ 855</u>	<u>\$ 2,163,653</u>
\$ -	\$ -	\$ 46,730
0	0	46,730
-	576	84,654
0	576	84,654
-	-	1,301,941
-	279	340,643
389,685	-	389,685
<u>389,685</u>	<u>279</u>	<u>2,032,269</u>
<u>\$ 389,685</u>	<u>\$ 855</u>	<u>\$ 2,163,653</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
SHERIFF FUND
For the Year Ended
June 30, 2022

	209 Animal Control Fund	210 E-911 Fund	265 Jail Operations Fund	266 Sheriff Grant Fund
Revenues				
Taxes	\$ -	\$ -	\$ 2,613,242	\$ -
Licenses and permits	5,911	-	-	-
Intergovernmental revenues	-	-	371,839	112,228
Charges for services	-	288,306	-	-
Interest earned	(537)	(13,249)	(114,278)	1,043
Miscellaneous revenues	-	72,474	55,796	3,380
Total revenues	<u>5,374</u>	<u>347,531</u>	<u>2,926,599</u>	<u>116,651</u>
Expenditures				
Current				
Public safety	75,644	234,478	3,183,541	184,566
Capital outlay	-	138,000	-	-
Total expenditures	<u>75,644</u>	<u>372,478</u>	<u>3,183,541</u>	<u>184,566</u>
Excess of revenues over (under) expenditures	<u>(70,270)</u>	<u>(24,947)</u>	<u>(256,942)</u>	<u>(67,915)</u>
Other financing sources (uses)				
Transfers in	76,230	177,507	900,000	80,864
Transfers out	-	-	(321,700)	-
Government services	(5,757)	-	(271,071)	(17,434)
Total other financing sources (uses)	<u>70,473</u>	<u>177,507</u>	<u>307,229</u>	<u>63,430</u>
Net change in fund balance	203	152,560	50,287	(4,485)
Available fund balance, July 1	<u>13,363</u>	<u>176,261</u>	<u>1,238,088</u>	<u>16,028</u>
Available fund balance, June 30	<u>\$ 13,566</u>	<u>\$ 328,821</u>	<u>\$ 1,288,375</u>	<u>\$ 11,543</u>

308 Correction Construction Fund	401 Jail Bond Repayment Fund	Totals June 30, 2022
\$ -	\$ 100	\$ 2,613,342
-	-	5,911
-	-	484,067
-	-	288,306
(26,887)	1	(153,907)
-	-	131,650
<u>(26,887)</u>	<u>101</u>	<u>3,369,369</u>
-	-	3,678,229
0	-	138,000
<u>0</u>	<u>0</u>	<u>3,816,229</u>
<u>(26,887)</u>	<u>101</u>	<u>(446,860)</u>
25,000	-	1,259,601
-	-	(321,700)
-	-	(294,262)
<u>25,000</u>	<u>0</u>	<u>643,639</u>
(1,887)	101	196,779
<u>391,572</u>	<u>178</u>	<u>1,835,490</u>
<u>\$ 389,685</u>	<u>\$ 279</u>	<u>\$ 2,032,269</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 5,911	\$ 15,500	\$ 15,500	\$ 9,589
Interest earned	52	30	30	(22)
Total revenues	<u>5,963</u>	<u>15,530</u>	<u>15,530</u>	<u>9,567</u>
Expenditures				
Other requirements	38,171	38,473	39,383	1,212
Materials and services	<u>37,473</u>	<u>41,000</u>	<u>41,000</u>	<u>3,527</u>
Total expenditures	<u>75,644</u>	<u>79,473</u>	<u>80,383</u>	<u>4,739</u>
Excess of revenues over (under) expenditures	<u>(69,681)</u>	<u>(63,943)</u>	<u>(64,853)</u>	<u>4,828</u>
Other financing sources (uses)				
Transfers in	76,230	76,230	77,140	910
Government services	<u>(5,757)</u>	<u>(5,985)</u>	<u>(5,985)</u>	<u>(228)</u>
Total other financing sources (uses)	<u>70,473</u>	<u>70,245</u>	<u>71,155</u>	<u>682</u>
Net change in fund balance	792	6,302	6,302	5,510
Available fund balance, July 1	<u>13,327</u>	<u>3,818</u>	<u>3,818</u>	<u>(9,509)</u>
Available fund balance, June 30	14,119	<u>\$ 10,120</u>	<u>\$ 10,120</u>	<u>\$ (3,999)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(553)</u>
GAAP Ending net position	<u>\$ 13,566</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 288,306	\$ 293,751	\$ 293,751	\$ 5,445
Interest earned	1,174	2,500	2,500	1,326
Miscellaneous revenues	72,474	-	138,005	65,531
Total revenues	<u>361,954</u>	<u>296,251</u>	<u>434,256</u>	<u>72,302</u>
Expenditures				
Materials and services	234,478	261,500	261,500	27,022
Capital outlay	138,000	138,000	276,005	138,005
Total expenditures	<u>372,478</u>	<u>399,500</u>	<u>537,505</u>	<u>165,027</u>
Excess of revenues over (under) expenditures	<u>(10,524)</u>	<u>(103,249)</u>	<u>(103,249)</u>	<u>(92,725)</u>
Other financing sources (uses)				
Transfers in	177,507	177,507	177,507	-
Total other financing sources (uses)	<u>177,507</u>	<u>177,507</u>	<u>177,507</u>	<u>0</u>
Net change in fund balance	166,983	74,258	74,258	(92,725)
Available fund balance, July 1	<u>174,262</u>	<u>376,869</u>	<u>376,869</u>	<u>202,607</u>
Available fund balance, June 30	341,245	<u>\$ 451,127</u>	<u>\$ 451,127</u>	<u>\$ 109,882</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(12,424)</u>
Fund basis fund balance	328,821
Right to use assets, net amortization	474,736
Leases payable	(482,818)
Note payable	<u>(552,001)</u>
GAAP Ending net position	<u>\$ (231,262)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 2,613,242	\$ 2,528,442	\$ 2,528,442	\$ (84,800)
Intergovernmental revenues	371,839	267,490	267,490	(104,349)
Fines and forfeitures	-	1,000	1,000	1,000
Interest earned	11,171	11,553	11,553	382
Miscellaneous revenues	55,796	41,500	41,500	(14,296)
	<u>3,052,048</u>	<u>2,849,985</u>	<u>2,849,985</u>	<u>(202,063)</u>
Expenditures				
Personal services	2,351,905	2,646,906	2,655,696	303,791
Materials and services	799,126	899,890	902,236	103,110
Capital outlay	32,510	-	-	(32,510)
	<u>3,183,541</u>	<u>3,546,796</u>	<u>3,557,932</u>	<u>374,391</u>
Excess of revenues over (under) expenditures	<u>(131,493)</u>	<u>(696,811)</u>	<u>(707,947)</u>	<u>(576,454)</u>
Other financing sources (uses)				
Transfers in	900,000	400,000	400,000	(500,000)
Transfers out	(321,700)	(334,080)	(349,366)	(27,666)
Government services	(271,071)	(316,000)	(316,000)	(44,929)
	<u>307,229</u>	<u>(250,080)</u>	<u>(265,366)</u>	<u>(572,595)</u>
Net change in fund balance	<u>175,736</u>	<u>(946,891)</u>	<u>(973,313)</u>	<u>(1,149,049)</u>
Available fund balance, July 1	<u>1,228,650</u>	<u>1,135,255</u>	<u>1,135,255</u>	<u>(93,395)</u>
Available fund balance, June 30	<u>1,404,386</u>	<u>\$ 188,364</u>	<u>\$ 161,942</u>	<u>\$(1,242,444)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	(116,011)
Fund basis fund balance	1,288,375
Adjust property taxes to full accrual	84,078
GAAP Ending fund balance	\$ 1,372,453

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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenue	\$ 112,228	\$ 97,692	\$ 129,692	\$ 17,464
Interest earned	(134)	500	500	634
Miscellaneous revenues	3,380	1,000	1,000	(2,380)
Total revenues	<u>115,474</u>	<u>99,192</u>	<u>131,192</u>	<u>15,718</u>
Expenditures				
Personal services	123,963	127,196	130,368	6,405
Materials and services	60,603	71,108	103,108	42,505
Total expenditures	<u>184,566</u>	<u>198,304</u>	<u>233,476</u>	<u>48,910</u>
Excess of revenues over (under) expenditures	<u>(69,092)</u>	<u>(99,112)</u>	<u>(102,284)</u>	<u>(33,192)</u>
Other financing sources (uses)				
Transfers in	80,864	77,692	80,864	-
Government services	(17,434)	(17,688)	(17,688)	(254)
Total other financing sources (uses)	<u>63,430</u>	<u>60,004</u>	<u>63,176</u>	<u>(254)</u>
Net change in fund balance	(5,662)	(39,108)	(39,108)	(33,446)
Available fund balance, July 1	<u>15,783</u>	<u>65,078</u>	<u>65,078</u>	<u>49,295</u>
Available fund balance, June 30	10,121	<u>\$ 25,970</u>	<u>\$ 25,970</u>	<u>\$ 15,849</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>1,422</u>
GAAP Ending net position	<u>\$ 11,543</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 2,589	\$ 3,840	\$ 3,840	\$ 1,251
Total revenues	<u>2,589</u>	<u>3,840</u>	<u>3,840</u>	<u>1,251</u>
Expenditures				
Capital outlay	-	410,216	410,216	410,216
Total expenditures	<u>0</u>	<u>410,216</u>	<u>410,216</u>	<u>410,216</u>
Excess of revenues over (under) expenditures	<u>2,589</u>	<u>(406,376)</u>	<u>(406,376)</u>	<u>(408,965)</u>
Other financing sources (uses)				
Transfers in	25,000	25,343	25,343	343
Government services	-	(5,000)	(5,000)	(5,000)
Total other financing sources (uses)	<u>25,000</u>	<u>20,343</u>	<u>20,343</u>	<u>(4,657)</u>
Net change in fund balance	27,589	(386,033)	(386,033)	(413,622)
Available fund balance, July 1	<u>389,495</u>	<u>386,033</u>	<u>386,033</u>	<u>(3,462)</u>
Available fund balance, June 30	417,084	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (417,084)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>(27,399)</u>
GAAP Ending fund balance	<u>\$ 389,685</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 100	\$ 100	\$ 100	\$ -
Interest earned	1	-	-	(1)
Total revenues	<u>101</u>	<u>100</u>	<u>100</u>	<u>(1)</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>101</u>	<u>100</u>	<u>100</u>	<u>(1)</u>
Other financing sources (uses)				
Transfers out	-	(343)	(343)	(343)
Total other financing sources (uses)	<u>0</u>	<u>(343)</u>	<u>(343)</u>	<u>(343)</u>
Net change in fund balance	101	(243)	(243)	(344)
Available fund balance, July 1	<u>178</u>	<u>243</u>	<u>243</u>	<u>65</u>
Available fund balance, June 30	279	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (279)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Adjust property taxes to full accrual	<u>576</u>
GAAP Ending fund balance	<u>\$ 855</u>

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GENERAL GOVERNMENT FUND

SUB-FUND

220	County School Fund
222	Transient Occupancy Tax Fund
223	Special Transportation Fund
229	County Projects Fund
231	County (Business) Loan Fund
232	Special Transportation Improvements Fund
236	Smoke Management Fund
250	Economic Development Fund
257	Conciliation - Mediation Fund
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, 2022

	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	\$ -	\$ 411,482	\$ 127,033	\$ 199,938	\$ 830,712
Accounts receivable	-	58,014	-	-	-
Notes receivable	-	-	-	-	205,297
Due from other funds	-	-	-	-	-
Total assets	\$ 0	\$ 469,496	\$ 127,033	\$ 199,938	\$ 1,036,009
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 67,700	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	0	0	67,700	0	0
Deferred inflows of resources					
Unavailable notes receivable	-	-	-	-	205,297
Total deferred inflows of resources	0	0	0	0	205,297
Fund balance					
Committed	-	469,496	59,333	199,938	-
Restricted	-	-	-	-	830,712
Total fund balance	0	469,496	59,333	199,938	830,712
Total liabilities and fund balance	\$ 0	\$ 469,496	\$ 127,033	\$ 199,938	\$ 1,036,009

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, 2022
\$ 711,249	\$ 30,371	\$ 519,530	\$ 58,829	\$2,498,384	\$ (7,436)	\$ 5,380,092
-	-	44,933	-	10,110	-	113,057
-	-	-	-	518	-	205,815
-	-	-	-	90,523	-	90,523
<u>\$ 711,249</u>	<u>\$ 30,371</u>	<u>\$ 564,463</u>	<u>\$ 58,829</u>	<u>\$2,599,535</u>	<u>\$ (7,436)</u>	<u>\$ 5,789,487</u>
\$ 97,226	\$ 112	\$ -	\$ -	\$ 31,835	\$ -	\$ 196,873
-	-	90,523	-	-	-	90,523
<u>97,226</u>	<u>112</u>	<u>90,523</u>	<u>0</u>	<u>31,835</u>	<u>0</u>	<u>287,396</u>
-	-	-	-	518	-	205,815
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>518</u>	<u>0</u>	<u>205,815</u>
614,023	30,259	473,940	-	2,567,182	(7,436)	4,406,735
-	-	-	58,829	-	-	889,541
<u>614,023</u>	<u>30,259</u>	<u>473,940</u>	<u>58,829</u>	<u>2,567,182</u>	<u>(7,436)</u>	<u>5,296,276</u>
<u>\$ 711,249</u>	<u>\$ 30,371</u>	<u>\$ 564,463</u>	<u>\$ 58,829</u>	<u>\$2,599,535</u>	<u>\$ (7,436)</u>	<u>\$ 5,789,487</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
GENERAL GOVERNMENT FUND
For the Year Ended
June 30, 2022

	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	\$ 70,358	\$ 579,438	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues	111,097	-	67,700	36,592	-	326,200
Charges for services	-	-	-	-	-	-
Interest earned	398	(26,155)	-	(12,942)	(48,582)	3,520
Miscellaneous revenues	-	-	-	-	34,206	-
Total revenues	181,853	553,283	67,700	23,650	(14,376)	329,720
Expenditures						
Current						
General government	-	-	67,700	21,795	-	97,227
Economic development	-	115,967	-	-	3,101	-
Education	181,978	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	181,978	115,967	67,700	21,795	3,101	97,227
Excess of revenues over (under) expenditures	(125)	437,316	0	1,855	(17,477)	232,493
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	(254,057)	-	-	-	-
Government services	-	(7,004)	-	(1,045)	-	-
Total other financing sources (uses)	0	(261,061)	0	(1,045)	0	0
Net change in fund balance	(125)	176,255	0	810	(17,477)	232,493
Available fund balance, July 1	125	293,241	59,333	199,128	848,189	381,530
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 469,496</u>	<u>\$ 59,333</u>	<u>\$ 199,938</u>	<u>\$ 830,712</u>	<u>\$ 614,023</u>

236 Smoke Management Fund	250 Economic Development Fund	257 Conciliation- Mediation Fund	311 Capital Imprvmts Fund	320 Courthouse Construction Fund	Totals June 30, 2022
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649,796
76,029	-	15,343	-	-	91,372
-	172,718	-	-	-	714,307
-	-	-	149,283	-	149,283
(2,875)	(32,955)	(4,860)	(470,047)	(1,403)	(595,901)
-	5,800	-	3,596,967	-	3,636,973
<u>73,154</u>	<u>145,563</u>	<u>10,483</u>	<u>3,276,203</u>	<u>(1,403)</u>	<u>4,645,830</u>
-	-	17,500	-	-	204,222
80,700	13,160	-	-	-	212,928
-	-	-	-	-	181,978
-	-	-	7,470,488	-	7,470,488
<u>80,700</u>	<u>13,160</u>	<u>17,500</u>	<u>7,470,488</u>	<u>0</u>	<u>8,069,616</u>
<u>(7,546)</u>	<u>132,403</u>	<u>(7,017)</u>	<u>(4,194,285)</u>	<u>(1,403)</u>	<u>(3,423,786)</u>
-	-	-	150,000	-	150,000
-	-	-	-	(22,500)	(276,557)
-	(597)	(1,057)	(276,860)	-	(286,563)
<u>0</u>	<u>(597)</u>	<u>(1,057)</u>	<u>(126,860)</u>	<u>(22,500)</u>	<u>(413,120)</u>
<u>(7,546)</u>	<u>131,806</u>	<u>(8,074)</u>	<u>(4,321,145)</u>	<u>(23,903)</u>	<u>(3,836,906)</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>\$ 30,259</u>	<u>\$ 473,940</u>	<u>\$ 58,829</u>	<u>\$ 2,567,182</u>	<u>\$ (7,436)</u>	<u>\$ 5,296,276</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes - other	\$ 70,358	\$ 75,000	\$ 75,000	\$ 4,642
Intergovernmental revenues	111,097	140,000	140,000	28,903
Interest earned	398	-	-	(398)
Total revenues	<u>181,853</u>	<u>215,000</u>	<u>215,000</u>	<u>33,147</u>
Expenditures				
Other requirements	<u>181,978</u>	<u>215,000</u>	<u>215,000</u>	<u>33,022</u>
Total expenditures	<u>181,978</u>	<u>215,000</u>	<u>215,000</u>	<u>33,022</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(125)	0	0	125
Available fund balance, July 1	<u>125</u>	<u>-</u>	<u>-</u>	<u>(125)</u>
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 TRANSIENT OCCUPANCY TAX FUND - 222**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes - other	\$ 579,438	\$ 300,000	\$ 300,000	\$ (279,438)
Interest earned	2,558	3,000	3,000	442
Total revenues	<u>581,996</u>	<u>303,000</u>	<u>303,000</u>	<u>(278,996)</u>
Expenditures				
Materials and services	115,967	210,250	210,250	94,283
Total expenditures	<u>115,967</u>	<u>210,250</u>	<u>210,250</u>	<u>94,283</u>
Excess of revenues over (under) expenditures	<u>466,029</u>	<u>92,750</u>	<u>92,750</u>	<u>(373,279)</u>
Other financing sources (uses)				
Transfers out	(254,057)	(254,057)	(254,057)	-
Government services	<u>(7,004)</u>	<u>(11,500)</u>	<u>(11,500)</u>	<u>(4,496)</u>
Total other financing sources (uses)	<u>(261,061)</u>	<u>(265,557)</u>	<u>(265,557)</u>	<u>(4,496)</u>
Net change in fund balance	204,968	(172,807)	(172,807)	(377,775)
Available fund balance, July 1	<u>291,597</u>	<u>272,400</u>	<u>272,400</u>	<u>(19,197)</u>
Available fund balance, June 30	496,565	<u>\$ 99,593</u>	<u>\$ 99,593</u>	<u>\$ (396,972)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(27,069)</u>
GAAP Ending net position	<u>\$ 469,496</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 CLERK SUB-FUND
 SPECIAL TRANSPORTATION FUND - 223**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 67,700	\$ 351,400	\$ 351,400	\$ 283,700
Total revenues	<u>67,700</u>	<u>351,400</u>	<u>351,400</u>	<u>283,700</u>
Expenditures				
Materials and services	67,700	351,400	351,400	283,700
Total expenditures	<u>67,700</u>	<u>351,400</u>	<u>351,400</u>	<u>283,700</u>
Excess of revenues over (under) expenditures and net change in fund balance	0	0	0	0
Available fund balance, July 1	<u>59,333</u>	<u>-</u>	<u>-</u>	<u>(59,333)</u>
Available fund balance, June 30	<u><u>\$ 59,333</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (59,333)</u></u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 COUNTY PROJECTS FUND - 229**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 36,592	\$ -	\$ -	\$ (36,592)
Interest earned	1,241	1,000	1,000	(241)
Total revenues	<u>37,833</u>	<u>1,000</u>	<u>1,000</u>	<u>(36,833)</u>
Expenditures				
Materials and services	21,796	202,923	202,923	181,127
Total expenditures	<u>21,796</u>	<u>202,923</u>	<u>202,923</u>	<u>181,127</u>
Excess of revenues over (under) expenditures	<u>16,037</u>	<u>(201,923)</u>	<u>(201,923)</u>	<u>(217,960)</u>
Other financing sources (uses)				
Government services	(1,045)	(5,000)	(5,000)	(3,955)
Total other financing sources (uses)	<u>(1,045)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(3,955)</u>
Net change in fund balance	14,992	(206,923)	(206,923)	(221,915)
Available fund balance, July 1	<u>198,079</u>	<u>206,923</u>	<u>206,923</u>	<u>8,844</u>
Available fund balance, June 30	213,071	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (213,071)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(13,133)</u>
GAAP Ending net position	<u>\$ 199,938</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Loan principal	\$ 34,206	\$ 31,298	\$ 31,298	\$ (2,908)
Loan interest	9,497	13,647	13,647	4,150
Interest earned	5,584	3,500	3,500	(2,084)
Total revenues	<u>49,287</u>	<u>48,445</u>	<u>48,445</u>	<u>(842)</u>
Expenditures				
Materials and services	3,101	510,250	510,250	507,149
Business loans	-	372,718	372,718	372,718
Total expenditures	<u>3,101</u>	<u>882,968</u>	<u>882,968</u>	<u>879,867</u>
Excess of revenues over (under) expenditures and net changes in fund balance	46,186	(834,523)	(834,523)	(880,709)
Available fund balance, July 1	<u>843,634</u>	<u>834,523</u>	<u>834,523</u>	<u>(9,111)</u>
Available fund balance, June 30	889,820	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (889,820)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>(59,108)</u>
Fund basis fund balance	830,712
Business loans receivable	<u>205,297</u>
GAAP Ending fund balance	<u>\$ 1,036,009</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 326,200	\$ 200,000	\$ 200,000	\$ (126,200)
Interest earned	3,520	-	-	(3,520)
Total revenues	<u>329,720</u>	<u>200,000</u>	<u>200,000</u>	<u>(129,720)</u>
Expenditures				
Materials and services	97,227	545,000	545,000	447,773
Total expenditures	<u>97,227</u>	<u>545,000</u>	<u>545,000</u>	<u>447,773</u>
Excess of revenues over (under) expenditures	<u>232,493</u>	<u>(345,000)</u>	<u>(345,000)</u>	<u>(577,493)</u>
Other financing sources (uses)				
Government services	-	(5,000)	(5,000)	(5,000)
Total other financing sources (uses)	<u>0</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
and net changes in fund balance	232,493	(350,000)	(350,000)	(582,493)
Available fund balance, July 1	<u>381,530</u>	<u>350,000</u>	<u>350,000</u>	<u>(31,530)</u>
Available fund balance, June 30	<u>\$ 614,023</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (614,023)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 76,029	\$ 60,000	\$ 60,000	\$ (16,029)
Interest earned	262	500	500	238
Total revenues	<u>76,291</u>	<u>60,500</u>	<u>60,500</u>	<u>(15,791)</u>
Expenditures				
Materials and services	80,700	79,950	79,950	(750)
Operating contingency	-	10,000	10,000	10,000
Total expenditures	<u>80,700</u>	<u>89,950</u>	<u>89,950</u>	<u>9,250</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(4,409)	(29,450)	(29,450)	(25,041)
Available fund balance, July 1	<u>37,441</u>	<u>35,960</u>	<u>35,960</u>	<u>(1,481)</u>
Available fund balance, June 30	33,032	<u><u>\$ 6,510</u></u>	<u><u>\$ 6,510</u></u>	<u><u>\$ (26,522)</u></u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(2,773)</u>
GAAP Ending net position	<u><u>\$ 30,259</u></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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 172,718	\$ 125,000	\$ 125,000	\$ (47,718)
Interest earned	3,234	1,200	1,200	(2,034)
Miscellaneous revenues	5,800	3,500	3,500	(2,300)
Total revenues	<u>181,752</u>	<u>129,700</u>	<u>129,700</u>	<u>(52,052)</u>
Expenditures				
Materials and services	41,734	304,550	304,550	262,816
Capital outlay	-	200,000	200,000	200,000
Total expenditures	<u>41,734</u>	<u>504,550</u>	<u>504,550</u>	<u>462,816</u>
Excess of revenues over (under) expenditures	<u>140,018</u>	<u>(374,850)</u>	<u>(374,850)</u>	<u>(514,868)</u>
Other financing sources (uses)				
Government services	<u>(597)</u>	<u>(9,100)</u>	<u>(9,100)</u>	<u>(8,503)</u>
Total other financing sources (uses)	<u>(597)</u>	<u>(9,100)</u>	<u>(9,100)</u>	<u>(8,503)</u>
Net changes in fund balance	139,421	(383,950)	(383,950)	(523,371)
Available fund balance, July 1	<u>459,276</u>	<u>383,950</u>	<u>383,950</u>	<u>(75,326)</u>
Available fund balance, June 30	598,697	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (598,697)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	(34,234)
Interfund loan	<u>(90,523)</u>
GAAP Ending net position	<u>\$ 473,940</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 15,344	\$ 15,000	\$ 15,000	\$ (344)
Interest earned	463	500	500	37
Total revenues	<u>15,807</u>	<u>15,500</u>	<u>15,500</u>	<u>(307)</u>
Expenditures				
Materials and services	17,500	87,641	87,641	70,141
Total expenditures	<u>17,500</u>	<u>87,641</u>	<u>87,641</u>	<u>70,141</u>
Excess of revenues over (under) expenditures	<u>(1,693)</u>	<u>(72,141)</u>	<u>(72,141)</u>	<u>(70,448)</u>
Other financing sources (uses)				
Government services	<u>(1,057)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(943)</u>
Total other financing sources (uses)	<u>(1,057)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(943)</u>
Net changes in fund balance	(2,750)	(74,141)	(74,141)	(71,391)
Available fund balance, July 1	<u>66,482</u>	<u>74,141</u>	<u>74,141</u>	<u>7,659</u>
Available fund balance, June 30	63,732	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (63,732)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(4,903)</u>
GAAP Ending net position	<u>\$ 58,829</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 149,283	\$ 4,163,849	\$ 4,163,849	\$ 4,014,566
Interest earned	45,361	20,000	20,000	(25,361)
Miscellaneous revenues	3,625,541	2,600,000	2,600,000	(1,025,541)
Total revenues	<u>3,820,185</u>	<u>6,783,849</u>	<u>6,783,849</u>	<u>2,963,664</u>
Expenditures				
Materials and services	441,897	430,000	430,000	(11,897)
Capital outlay	7,028,591	12,563,849	12,286,989	5,258,398
Total expenditures	<u>7,470,488</u>	<u>12,993,849</u>	<u>12,716,989</u>	<u>5,246,501</u>
Excess of revenues over (under) expenditures	<u>(3,650,303)</u>	<u>(6,210,000)</u>	<u>(5,933,140)</u>	<u>(2,282,837)</u>
Other financing sources (uses)				
Transfers in	150,000	210,000	210,000	60,000
Government services	(276,860)	-	(276,860)	-
Total other financing sources (uses)	<u>(126,860)</u>	<u>210,000</u>	<u>(66,860)</u>	<u>60,000</u>
Net change in fund balance	<u>(3,777,163)</u>	<u>(6,000,000)</u>	<u>(6,000,000)</u>	<u>(2,222,837)</u>
Available fund balance, July 1	<u>6,733,974</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>(733,974)</u>
Available fund balance, June 30	2,956,811	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(2,956,811)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	(480,152)
Interfund loan	<u>90,523</u>
Fund basis fund balance	2,567,182
Note receivable	<u>518</u>
GAAP Ending fund balance	<u><u>\$ 2,567,700</u></u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 COURTHOUSE BOND/CONSTRUCTION FUND - 320**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 104	\$ -	\$ -	\$ (104)
Total revenues	<u>104</u>	<u>0</u>	<u>0</u>	<u>(104)</u>
Expenditures				
Materials and services	-	-	-	-
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures	<u>104</u>	<u>0</u>	<u>0</u>	<u>(104)</u>
Other financing sources (uses)				
Transfers out	<u>(22,500)</u>	<u>(22,500)</u>	<u>(22,500)</u>	-
Total other financing sources (uses)	<u>(22,500)</u>	<u>(22,500)</u>	<u>(22,500)</u>	<u>0</u>
Net change in fund balance	(22,396)	(22,500)	(22,500)	(104)
Available fund balance, July 1	<u>16,063</u>	<u>22,500</u>	<u>22,500</u>	<u>6,437</u>
Available fund balance, June 30	(6,333)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,333</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(1,103)</u>
GAAP Ending net position	<u>\$ (7,436)</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, 2022

	225 CO Comm Health Board Fund	239 Public Health Grants Fund	244 Alcohol & Drug Program Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and investments	\$ 231,974	\$ 1,358,633	\$ 135,914
Accounts receivable	-	111,123	3,520
Total assets	<u>\$ 231,974</u>	<u>\$ 1,469,756</u>	<u>\$ 139,434</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ 80,526	\$ 2,036
Total liabilities	<u>0</u>	<u>80,526</u>	<u>2,036</u>
Fund balance			
Restricted	<u>231,974</u>	<u>1,389,230</u>	<u>137,398</u>
Total fund balance	<u>231,974</u>	<u>1,389,230</u>	<u>137,398</u>
Total liabilities and fund balance	<u>\$ 231,974</u>	<u>\$ 1,469,756</u>	<u>\$ 139,434</u>

246 Developmental Disabilities Fund	247 Early Learning Initiative Fund	253 Community Health Reserve Fund	Totals June 30, 2022
\$ 59,134	\$ 143,539	\$ 1,176,114	\$ 3,105,308
-	-	-	114,643
<u>\$ 59,134</u>	<u>\$ 143,539</u>	<u>\$ 1,176,114</u>	<u>\$ 3,219,951</u>
\$ -	\$ 10,791	\$ 180	\$ 93,533
0	10,791	180	93,533
<u>59,134</u>	<u>132,748</u>	<u>1,175,934</u>	<u>3,126,418</u>
<u>59,134</u>	<u>132,748</u>	<u>1,175,934</u>	<u>3,126,418</u>
<u>\$ 59,134</u>	<u>\$ 143,539</u>	<u>\$ 1,176,114</u>	<u>\$ 3,219,951</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
PUBLIC HEALTH FUND
For the Year Ended
June 30, 2022

	225 CO Comm Health Board Fund	239 Public Health Grants Fund	244 Alcohol & Drug Program Fund
Revenues			
Intergovernmental revenue	\$ 2,143,386	\$ 2,304,504	\$ 1,887,514
Charges for services	-	8,320	-
Interest earned	(19,129)	(84,026)	(13,384)
Miscellaneous revenues	-	46,688	-
	<u>2,124,257</u>	<u>2,275,486</u>	<u>1,874,130</u>
Total revenues			
Expenditures			
Current			
Health and welfare	2,013,924	1,454,375	1,758,171
Capital outlay	-	-	-
	<u>2,013,924</u>	<u>1,454,375</u>	<u>1,758,171</u>
Total expenditures			
Excess of revenues over (under) expenditures	<u>110,333</u>	<u>821,111</u>	<u>115,959</u>
Other financing sources (uses)			
Transfers in	-	9,500	-
Government services	(153,260)	(145,978)	(133,797)
	<u>(153,260)</u>	<u>(136,478)</u>	<u>(133,797)</u>
Total other financing sources (uses)			
Net change in fund balance	(42,927)	684,633	(17,838)
Available fund balance, July 1	<u>274,901</u>	<u>704,597</u>	<u>155,236</u>
Available fund balance, June 30	<u>\$ 231,974</u>	<u>\$ 1,389,230</u>	<u>\$ 137,398</u>

246 Developmental Disabilities Fund	247 Early Learning Initiative Fund	253 Community Health Reserve Fund	Totals June 30, 2022
\$ -	\$ 144,416	\$ -	\$ 6,479,820
-	-	-	8,320
(4,238)	-	(80,827)	(201,604)
-	-	61,493	108,181
<u>(4,238)</u>	<u>144,416</u>	<u>(19,334)</u>	<u>6,394,717</u>
-	40,123	65,977	5,332,570
-	25,000	-	25,000
<u>0</u>	<u>65,123</u>	<u>65,977</u>	<u>5,357,570</u>
<u>(4,238)</u>	<u>79,293</u>	<u>(85,311)</u>	<u>1,037,147</u>
-	-	-	9,500
-	(3,053)	(3,985)	(440,073)
<u>0</u>	<u>(3,053)</u>	<u>(3,985)</u>	<u>(430,573)</u>
(4,238)	76,240	(89,296)	606,574
<u>63,372</u>	<u>56,508</u>	<u>1,265,230</u>	<u>2,519,844</u>
<u>\$ 59,134</u>	<u>\$ 132,748</u>	<u>\$ 1,175,934</u>	<u>\$ 3,126,418</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 2,143,386	\$ 2,000,000	\$ 2,000,000	\$ (143,386)
Interest earned	1,828	5,000	5,000	3,172
Total revenues	<u>2,145,214</u>	<u>2,005,000</u>	<u>2,005,000</u>	<u>(140,214)</u>
Expenditures				
Materials and services	2,013,924	1,847,800	1,847,800	(166,124)
Risk reserve	-	275,000	275,000	275,000
Total expenditures	<u>2,013,924</u>	<u>2,122,800</u>	<u>2,122,800</u>	<u>108,876</u>
Excess of revenues over (under) expenditures	<u>131,290</u>	<u>(117,800)</u>	<u>(117,800)</u>	<u>(249,090)</u>
Other financing sources (uses)				
Government services	<u>(153,260)</u>	<u>(152,200)</u>	<u>(152,200)</u>	<u>1,060</u>
Total other financing sources (uses)	<u>(153,260)</u>	<u>(152,200)</u>	<u>(152,200)</u>	<u>1,060</u>
Net change in fund balance	<u>(21,970)</u>	<u>(270,000)</u>	<u>(270,000)</u>	<u>(248,030)</u>
Available fund balance, July 1	<u>273,296</u>	<u>270,000</u>	<u>270,000</u>	<u>(3,296)</u>
Available fund balance, June 30	<u>251,326</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (251,326)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>(19,352)</u>
GAAP Ending net position	<u>\$ 231,974</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 2,304,504	\$ 2,483,496	\$ 2,483,496	\$ 178,992
Charges for services	8,320	15,000	15,000	6,680
Interest earned	8,563	2,000	2,000	(6,563)
Miscellaneous revenues	46,688	5,000	5,000	(41,688)
Total revenues	<u>2,368,075</u>	<u>2,505,496</u>	<u>2,505,496</u>	<u>137,421</u>
Expenditures				
Personal services	784,291	1,039,503	1,039,503	255,212
Materials and services	670,084	1,530,493	1,530,493	860,409
Capital outlay	-	10,000	10,000	10,000
Total expenditures	<u>1,454,375</u>	<u>2,579,996</u>	<u>2,579,996</u>	<u>1,125,621</u>
Excess of revenues over (under) expenditures	<u>913,700</u>	<u>(74,500)</u>	<u>(74,500)</u>	<u>(988,200)</u>
Other financing sources (uses)				
Transfers in	9,500	9,500	9,500	-
Transfers out	-	(45,000)	(45,000)	(45,000)
Government services	(145,978)	(140,000)	(140,000)	5,978
Total other financing sources (uses)	<u>(136,478)</u>	<u>(175,500)</u>	<u>(175,500)</u>	<u>(39,022)</u>
Net change in fund balance	777,222	(250,000)	(250,000)	(1,027,222)
Available fund balance, July 1	<u>702,647</u>	<u>250,000</u>	<u>250,000</u>	<u>(452,647)</u>
Available fund balance, June 30	1,479,869	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(1,479,869)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(90,639)</u>
GAAP Ending net position	<u>\$ 1,389,230</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,887,514	\$ 1,620,000	\$ 1,620,000	\$ (267,514)
Interest earned	1,332	2,000	2,000	668
Total revenues	<u>1,888,846</u>	<u>1,622,000</u>	<u>1,622,000</u>	<u>(266,846)</u>
Expenditures				
Materials and services	1,758,171	1,641,300	1,641,300	(116,871)
Total expenditures	<u>1,758,171</u>	<u>1,641,300</u>	<u>1,641,300</u>	<u>(116,871)</u>
Excess of revenues over (under) expenditures	<u>130,675</u>	<u>(19,300)</u>	<u>(19,300)</u>	<u>(149,975)</u>
Other financing sources (uses)				
Government services	(133,797)	(96,000)	(96,000)	37,797
Total other financing sources (uses)	<u>(133,797)</u>	<u>(96,000)</u>	<u>(96,000)</u>	<u>37,797</u>
Net change in fund balance	(3,122)	(115,300)	(115,300)	(112,178)
Available fund balance, July 1	<u>154,626</u>	<u>115,300</u>	<u>115,300</u>	<u>(39,326)</u>
Available fund balance, June 30	151,504	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (151,504)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(14,106)</u>
GAAP Ending net position	<u>\$ 137,398</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 409	\$ -	\$ -	\$ (409)
Total revenues	<u>409</u>	<u>0</u>	<u>0</u>	<u>(409)</u>
Expenditures				
Materials and services	-	-	-	-
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures	<u>409</u>	<u>0</u>	<u>0</u>	<u>(409)</u>
Other financing sources (uses)				
Transfers out	-	(63,000)	(63,000)	(63,000)
Total other financing sources (uses)	<u>0</u>	<u>(63,000)</u>	<u>(63,000)</u>	<u>(63,000)</u>
Net change in fund balance	409	(63,000)	(63,000)	(63,409)
Available fund balance, July 1	<u>63,051</u>	<u>63,000</u>	<u>63,000</u>	<u>(51)</u>
Available fund balance, June 30	63,460	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (63,460)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(4,326)</u>
GAAP Ending net position	<u>\$ 59,134</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 144,416	\$ 2,000	\$ 2,000	\$ (142,416)
Total revenues	<u>144,416</u>	<u>2,000</u>	<u>2,000</u>	<u>(142,416)</u>
Expenditures				
Materials and services	40,123	31,828	31,828	(8,295)
Capital outlay	25,000	-	-	(25,000)
Total expenditures	<u>65,123</u>	<u>31,828</u>	<u>31,828</u>	<u>(33,295)</u>
Excess of revenues over (under) expenditures	<u>79,293</u>	<u>(29,828)</u>	<u>(29,828)</u>	<u>(109,121)</u>
Other financing sources (uses)				
Government services	<u>(3,053)</u>	<u>(750)</u>	<u>(750)</u>	<u>2,303</u>
Total other financing sources (uses)	<u>(3,053)</u>	<u>(750)</u>	<u>(750)</u>	<u>2,303</u>
Net change in fund balance	76,240	(30,578)	(30,578)	(106,818)
Available fund balance, July 1	<u>56,508</u>	<u>49,828</u>	<u>49,828</u>	<u>(6,680)</u>
Available fund balance, June 30	<u>\$ 132,748</u>	<u>\$ 19,250</u>	<u>\$ 19,250</u>	<u>\$ (113,498)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 7,956	\$ 20,000	\$ 20,000	\$ 12,044
Miscellaneous revenues	61,492	71,000	71,000	9,508
Total revenues	<u>69,448</u>	<u>91,000</u>	<u>91,000</u>	<u>21,552</u>
Expenditures				
Materials and services	65,977	1,320,000	1,320,000	1,254,023
Total expenditures	<u>65,977</u>	<u>1,320,000</u>	<u>1,320,000</u>	<u>1,254,023</u>
Excess of revenues over (under) expenditures	<u>3,471</u>	<u>(1,229,000)</u>	<u>(1,229,000)</u>	<u>(1,232,471)</u>
Other financing sources (uses)				
Government services	(3,985)	(3,000)	(3,000)	985
Total other financing sources (uses)	<u>(3,985)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>985</u>
Net changes in fund balance	(514)	(1,232,000)	(1,232,000)	(1,231,486)
Available fund balance, July 1	<u>1,260,663</u>	<u>1,232,000</u>	<u>1,232,000</u>	<u>(28,663)</u>
Available fund balance, June 30	1,260,149	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(1,260,149)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(84,215)</u>
GAAP Ending net position	<u>\$ 1,175,934</u>

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NONMAJOR GOVERNMENTAL FUNDS

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022
(With Comparative Totals for 2021)

	District Attorney	Buildings and Grounds	Clerk	COVID	Assessor
ASSETS					
Cash and investments	\$ 153,927	\$ 718,211	\$ 68,306	\$ 5,730,140	\$ 130,102
Receivables					
Notes	-	358,500	-	-	-
Other	122,355	16,976	-	-	8,340
Total assets	<u>\$ 276,282</u>	<u>\$ 1,093,687</u>	<u>\$ 68,306</u>	<u>\$ 5,730,140</u>	<u>\$ 138,442</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 23,917	\$ 63,507	\$ -	\$ 64,645	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	<u>23,917</u>	<u>63,507</u>	<u>0</u>	<u>64,645</u>	<u>0</u>
Deferred inflows of resources					
Unavailable notes receivable	-	358,500	-	-	-
Total deferred inflows of resources	<u>0</u>	<u>358,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance					
Restricted	252,365	164,010	68,306	5,665,495	138,442
Committed	-	507,670	-	-	-
Total fund balance	<u>252,365</u>	<u>671,680</u>	<u>68,306</u>	<u>5,665,495</u>	<u>138,442</u>
Total liabilities and fund balance	<u>\$ 276,282</u>	<u>\$ 1,093,687</u>	<u>\$ 68,306</u>	<u>\$ 5,730,140</u>	<u>\$ 138,442</u>

Surveyor	Community Justice	Veterans	Debt Service	Totals 2022	Totals 2021
\$ 40,256	\$ 2,396,102	\$ 6,011	\$ 1,413,741	\$ 10,656,796	\$ 8,491,006
-	-	-	-	358,500	-
-	28,417	22,105	-	198,193	222,000
<u>\$ 40,256</u>	<u>\$ 2,424,519</u>	<u>\$ 28,116</u>	<u>\$ 1,413,741</u>	<u>\$ 11,213,489</u>	<u>\$ 8,713,006</u>
\$ 2,635	\$ 26,257	\$ -	\$ -	\$ 180,961	\$ 61,666
-	-	-	-	-	23,714
<u>2,635</u>	<u>26,257</u>	<u>0</u>	<u>0</u>	<u>180,961</u>	<u>85,380</u>
-	-	-	-	358,500	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>358,500</u>	<u>0</u>
37,621	2,398,262	28,116	1,413,741	10,166,358	8,192,562
-	-	-	-	507,670	435,064
<u>37,621</u>	<u>2,398,262</u>	<u>28,116</u>	<u>1,413,741</u>	<u>10,674,028</u>	<u>8,627,626</u>
<u>\$ 40,256</u>	<u>\$ 2,424,519</u>	<u>\$ 28,116</u>	<u>\$ 1,413,741</u>	<u>\$ 11,213,489</u>	<u>\$ 8,713,006</u>

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

For the Year Ended

June 30, 2022

(With Comparative Totals for 2021)

	District Attorney	Buildings and Grounds	Clerk	COVID	Assessor
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	8,457	-	-
Intergovernmental revenues	590,618	35,707	-	3,254,977	33,820
Charges for services	18,183	348,796	-	-	53,230
Interest earned	1,340	3,236	409	6,130	(8,530)
Miscellaneous revenue	-	144,037	-	30,000	-
Total revenues	<u>610,141</u>	<u>531,776</u>	<u>8,866</u>	<u>3,291,107</u>	<u>78,520</u>
Expenditures					
Current					
General services	-	-	-	-	212,956
Public safety	543,274	-	-	-	-
Health and welfare	-	-	-	296,296	-
Culture and recreation	-	614,139	-	-	-
Capital outlay	-	377,382	-	369,672	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>543,274</u>	<u>991,521</u>	<u>-</u>	<u>665,968</u>	<u>212,956</u>
Excess of revenues over (under) expenditures	<u>66,867</u>	<u>(459,745)</u>	<u>8,866</u>	<u>2,625,139</u>	<u>(134,436)</u>
Other financing sources (uses)					
Transfers in	5,000	669,408	-	-	130,532
Transfers out	(6,958)	(8,000)	-	(500,000)	-
Government services	<u>(52,530)</u>	<u>(40,278)</u>	<u>-</u>	<u>(195,734)</u>	<u>-</u>
Total other financing sources (uses)	<u>(54,488)</u>	<u>621,130</u>	<u>0</u>	<u>(695,734)</u>	<u>130,532</u>
Net change in fund balance	12,379	161,385	8,866	1,929,405	(3,904)
Available fund balance, July 1	<u>239,986</u>	<u>510,295</u>	<u>59,440</u>	<u>3,736,090</u>	<u>142,346</u>
Available fund balance, June 30	<u>\$ 252,365</u>	<u>\$ 671,680</u>	<u>\$ 68,306</u>	<u>\$ 5,665,495</u>	<u>\$ 138,442</u>

Surveyor	Community Justice	Veterans	Debt Service	Totals 2022	Totals 2021
\$ -	\$ -	\$ -	\$ 17,962	\$ 17,962	\$ 13,363
-	-	-	-	8,457	9,956
-	1,230,407	95,416	-	5,240,945	6,132,788
43,879	-	-	-	464,088	396,823
205	15,367	192	10,931	29,280	71,154
-	-	-	10,149	184,186	380,976
<u>44,084</u>	<u>1,245,774</u>	<u>95,608</u>	<u>39,042</u>	<u>5,944,918</u>	<u>7,005,060</u>
30,897	-	170,077	4,459	418,389	327,964
-	927,368	-	-	1,470,642	1,489,763
-	-	-	-	296,296	1,724,921
-	-	-	-	614,139	534,865
-	-	-	-	747,054	300,191
-	-	-	175,000	175,000	175,000
-	-	-	318,850	318,850	321,049
<u>30,897</u>	<u>927,368</u>	<u>170,077</u>	<u>498,309</u>	<u>4,040,370</u>	<u>4,873,753</u>
<u>13,187</u>	<u>318,406</u>	<u>(74,469)</u>	<u>(459,267)</u>	<u>1,904,548</u>	<u>2,131,307</u>
-	20,000	60,225	540,250	1,425,415	1,084,820
-	(20,000)	-	(368,500)	(903,458)	(94,957)
-	(91,561)	-	-	(380,103)	(241,030)
<u>0</u>	<u>(91,561)</u>	<u>60,225</u>	<u>171,750</u>	<u>141,854</u>	<u>748,833</u>
13,187	226,845	(14,244)	(287,517)	2,046,402	2,880,140
<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>\$ 37,621</u>	<u>\$ 2,398,262</u>	<u>\$ 28,116</u>	<u>\$ 1,413,741</u>	<u>\$ 10,674,028</u>	<u>\$ 8,627,626</u>

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DISTRICT ATTORNEY FUND

SUB-FUND #

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

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JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
DISTRICT ATTORNEY FUND
(Budgetary Basis)
For the Year Ended
June 30, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 590,618	\$ 806,539	\$ 806,539	\$ 215,921
Charges for services	18,183	12,210	12,210	(5,973)
Interest earned	1,340	2,160	2,160	820
Total revenues	<u>610,141</u>	<u>820,909</u>	<u>820,909</u>	<u>210,768</u>
Expenditures				
Law library	13,942	22,058	22,058	8,116
Victims assistance	275,251	395,249	395,249	119,998
Rural domestic violence	306,611	411,290	411,290	104,679
Litigation	-	104,718	104,718	104,718
Operating contingency	-	24,297	24,297	24,297
Total expenditures	<u>595,804</u>	<u>957,612</u>	<u>957,612</u>	<u>361,808</u>
Excess of revenues over (under) expenditures	<u>14,337</u>	<u>(136,703)</u>	<u>(136,703)</u>	<u>(151,040)</u>
Other financing sources (uses)				
Transfers in	5,000	5,000	5,000	-
Transfers out	(6,958)	(7,100)	(7,100)	(142)
Total other financing sources (uses)	<u>(1,958)</u>	<u>(2,100)</u>	<u>(2,100)</u>	<u>(142)</u>
Net change in fund balance	12,379	(138,803)	(138,803)	(151,182)
Available fund balance, July 1	<u>239,986</u>	<u>192,133</u>	<u>192,133</u>	<u>(47,853)</u>
Available fund balance, June 30	<u>\$ 252,365</u>	<u>\$ 53,330</u>	<u>\$ 53,330</u>	<u>\$ (199,035)</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
DISTRICT ATTORNEY FUND
June 30, 2022

	213 Law Library Fund	219 Victims Assistance Fund	230 Rural Domestic Violence Fund
ASSETS			
Cash and investments	\$ 76,700	\$ (15,073)	\$ (34,027)
Accounts receivable	-	67,098	55,257
Total assets	\$ 76,700	\$ 52,025	\$ 21,230
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ 2,687	\$ 21,230
Total liabilities	0	2,687	21,230
Fund balance			
Restricted	76,700	49,338	-
Total fund balance	76,700	49,338	0
Total liabilities and fund balance	\$ 76,700	\$ 52,025	\$ 21,230

259 Litigation Fund	<u>Totals</u> June 30, 2022
\$ 126,327	\$ 153,927
-	122,355
<u>\$ 126,327</u>	<u>\$ 276,282</u>

\$ -	\$ 23,917
<u>0</u>	<u>23,917</u>

<u>126,327</u>	<u>252,365</u>
<u>126,327</u>	<u>252,365</u>
<u>\$ 126,327</u>	<u>\$ 276,282</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
DISTRICT ATTORNEY FUND
For the Year Ended
June 30, 2022

	213 Law Library Fund	219 Victims Assistance Fund	230 Rural Domestic Violence Fund
Revenues			
Intergovernmental revenue	\$ -	\$ 284,007	\$ 306,611
Charges for services	18,183	-	-
Interest earned	558	-	-
	<u>18,741</u>	<u>284,007</u>	<u>306,611</u>
Total revenues			
Expenditures			
Public safety	10,319	253,442	279,513
	<u>10,319</u>	<u>253,442</u>	<u>279,513</u>
Total expenditures			
Excess of revenues over (under) expenditures	<u>8,422</u>	<u>30,565</u>	<u>27,098</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	(6,958)	-	-
Government services	(3,623)	(21,809)	(27,098)
	<u>(10,581)</u>	<u>(21,809)</u>	<u>(27,098)</u>
Total other financing sources (uses)			
Net change in fund balance	(2,159)	8,756	0
Available fund balance, July 1	<u>78,859</u>	<u>40,582</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 76,700</u>	<u>\$ 49,338</u>	<u>\$ 0</u>

259 Litigation Fund	<u>Totals</u> June 30, 2022
\$ -	\$ 590,618
-	18,183
<u>782</u>	<u>1,340</u>
<u>782</u>	<u>610,141</u>
<u>0</u>	<u>543,274</u>
<u>0</u>	<u>543,274</u>
<u>782</u>	<u>66,867</u>
5,000	5,000
-	(6,958)
<u>-</u>	<u>(52,530)</u>
<u>5,000</u>	<u>(54,488)</u>
5,782	12,379
<u>120,545</u>	<u>239,986</u>
<u>\$ 126,327</u>	<u>\$ 252,365</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 18,183	\$ 12,210	\$ 12,210	\$ (5,973)
Interest earned	558	960	960	402
Total revenues	<u>18,741</u>	<u>13,170</u>	<u>13,170</u>	<u>(5,571)</u>
Expenditures				
Materials and services	<u>10,319</u>	<u>18,224</u>	<u>18,224</u>	<u>7,905</u>
Total expenditures	<u>10,319</u>	<u>18,224</u>	<u>18,224</u>	<u>7,905</u>
Excess of revenues over (under) expenditures	<u>8,422</u>	<u>(5,054)</u>	<u>(5,054)</u>	<u>(13,476)</u>
Other financing sources (uses)				
Transfers out	(6,958)	(7,100)	(7,100)	(142)
Government services	<u>(3,623)</u>	<u>(3,834)</u>	<u>(3,834)</u>	<u>(211)</u>
Total other financing sources (uses)	<u>(10,581)</u>	<u>(10,934)</u>	<u>(10,934)</u>	<u>(353)</u>
Net change in fund balance	(2,159)	(15,988)	(15,988)	(13,829)
Available fund balance, July 1	<u>78,859</u>	<u>69,318</u>	<u>69,318</u>	<u>(9,541)</u>
Available fund balance, June 30	<u>\$ 76,700</u>	<u>\$ 53,330</u>	<u>\$ 53,330</u>	<u>\$ (23,370)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 284,007	\$ 395,249	\$ 395,249	\$ 111,242
Total revenues	<u>284,007</u>	<u>395,249</u>	<u>395,249</u>	<u>111,242</u>
Expenditures				
Personal services	202,998	284,323	284,323	81,325
Materials and services	50,443	81,168	81,168	30,725
Operating contingency	-	24,297	24,297	24,297
Total expenditures	<u>253,441</u>	<u>389,788</u>	<u>389,788</u>	<u>136,347</u>
Excess of revenues over (under) expenditures	<u>30,566</u>	<u>5,461</u>	<u>5,461</u>	<u>(25,105)</u>
Other financing sources (uses)				
Government services	<u>(21,810)</u>	<u>(29,758)</u>	<u>(29,758)</u>	<u>(7,948)</u>
Total other financing sources (uses)	<u>(21,810)</u>	<u>(29,758)</u>	<u>(29,758)</u>	<u>(7,948)</u>
Net change in fund balance	8,756	(24,297)	(24,297)	(33,053)
Available fund balance, July 1	<u>40,582</u>	<u>24,297</u>	<u>24,297</u>	<u>(16,285)</u>
Available fund balance, June 30	<u>\$ 49,338</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (49,338)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 306,611	\$ 411,290	\$ 411,290	\$ 104,679
Total revenues	306,611	411,290	411,290	104,679
Expenditures				
Personal services	156,919	261,313	261,313	104,394
Materials and services	122,594	115,973	115,973	(6,621)
Total expenditures	279,513	377,286	377,286	97,773
Excess of revenues over (under) expenditures	27,098	34,004	34,004	6,906
Other financing sources (uses)				
Government services	(27,098)	(34,004)	(34,004)	(6,906)
Total other financing sources (uses)	(27,098)	(34,004)	(34,004)	(6,906)
Net change in fund balance	0	0	0	0
Available fund balance, July 1	-	-	-	-
Available fund balance, June 30	\$ 0	\$ 0	\$ 0	\$ 0

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DISTRICT ATTORNEY SUB-FUND
 LITIGATION FUND - 259**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 782	\$ 1,200	\$ 1,200	\$ 418
Total revenues	<u>782</u>	<u>1,200</u>	<u>1,200</u>	<u>418</u>
Expenditures				
Materials and services	-	98,393	98,393	98,393
Total expenditures	<u>0</u>	<u>98,393</u>	<u>98,393</u>	<u>98,393</u>
Excess of revenues over (under) expenditures				
Other financing sources (uses)				
Transfers in	5,000	5,000	5,000	-
Government services	-	(6,325)	(6,325)	(6,325)
Total other financing sources (uses)	<u>5,000</u>	<u>(1,325)</u>	<u>(1,325)</u>	<u>(6,325)</u>
Net change in fund balance	5,782	(98,518)	(98,518)	(104,300)
Available fund balance, July 1	<u>120,545</u>	<u>98,518</u>	<u>98,518</u>	<u>(22,027)</u>
Available fund balance, June 30	<u>\$ 126,327</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (126,327)</u>

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BUILDINGS AND GROUNDS FUND

SUB-FUND #

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

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JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
BUILDINGS AND GROUNDS FUND
(Budgetary Basis)
For the Year Ended
June 30, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 35,707	\$ 13,000	\$ 69,500	\$ 33,793
Charges for services	348,796	204,757	283,175	(65,621)
Interest earned	3,236	1,700	1,700	(1,536)
Miscellaneous revenue	144,036	78,918	101,836	(42,200)
Total revenues	<u>531,775</u>	<u>298,375</u>	<u>456,211</u>	<u>(75,564)</u>
Expenditures				
Mt Jefferson park	108,209	115,194	115,194	6,985
Fair fund	387,551	361,666	440,016	52,465
Fair building fund	351,587	128,049	529,809	178,222
Park development	143,306	178,624	178,624	35,318
SDC county park	55,023	87,315	87,315	32,292
SDC CRR park	9,836	-	9,639	(197)
Total expenditures	<u>1,055,512</u>	<u>870,848</u>	<u>1,360,597</u>	<u>305,085</u>
Excess of revenues over (under) expenditures	<u>(523,737)</u>	<u>(572,473)</u>	<u>(904,386)</u>	<u>(380,649)</u>
Other financing sources (uses)				
Transfers in	669,408	302,918	671,418	2,010
Transfers out	(8,000)	(10,000)	(8,000)	-
Total other financing sources (uses)	<u>661,408</u>	<u>292,918</u>	<u>663,418</u>	<u>2,010</u>
Net change in fund balance	137,671	(279,555)	(240,968)	(378,639)
Available fund balance, July 1	<u>534,009</u>	<u>498,583</u>	<u>491,502</u>	<u>(42,507)</u>
Available fund balance, June 30	671,680	<u>\$ 219,028</u>	<u>\$ 250,534</u>	<u>\$ (421,146)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Notes receivable	<u>358,500</u>
GAAP Ending fund balance	<u><u>\$ 1,030,180</u></u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
BUILDINGS AND GROUNDS FUND
June 30, 2022

	215 Mt Jefferson Park Fund	216 Mt Jefferson Park Perpetual Care Fund	218 Fair Fund	224 Fair Building Fund
ASSETS				
Cash and investments	\$ 72,771	\$ 142,064	\$ 208,987	\$ 119,748
Accounts receivable	-	-	-	750
Notes receivable	-	-	62,500	296,000
Total assets	\$ 72,771	\$ 142,064	\$ 271,487	\$ 416,498
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 64	\$ -	\$ 7,765	\$ 215
Total liabilities	64	0	7,765	215
Deferred inflows of resources				
Unavailable notes receivable	-	-	62,500	296,000
Total deferred inflows of resources	0	0	62,500	296,000
Fund balance				
Restricted	-	-	-	120,283
Committed	72,707	142,064	201,222	-
Total fund balance	72,707	142,064	201,222	120,283
Total liabilities and fund balance	\$ 72,771	\$ 142,064	\$ 271,487	\$ 416,498

249 Park Development Fund	315 SDC County Park Fund	316 SDC CRR Park Fund	Totals June 30, 2022
\$ 75,891	\$ 92,154	\$ 6,596	\$ 718,211
16,226	-	-	16,976
-	-	-	358,500
<u>\$ 92,117</u>	<u>\$ 92,154</u>	<u>\$ 6,596</u>	<u>\$ 1,093,687</u>
\$ 440	\$ 55,023	\$ -	\$ 63,507
440	55,023	0	63,507
-	-	-	358,500
0	0	0	358,500
-	37,131	6,596	164,010
91,677	-	-	507,670
91,677	37,131	6,596	671,680
<u>\$ 92,117</u>	<u>\$ 92,154</u>	<u>\$ 6,596</u>	<u>\$ 1,093,687</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUILDINGS AND GROUNDS FUND**
For the Year Ended
June 30, 2022

	215 Mt Jefferson Memorial Park Fund	216 Mt Jefferson Park Perpetual Care Fund	218 Fair Fund	224 Fair Building Fund
Revenues				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ 17,750
Charges for services	16,820	4,765	223,446	24,787
Interest earned	1,360	-	1,187	(376)
Miscellaneous revenues	79,715	-	41,302	15,900
Total revenues	<u>97,895</u>	<u>4,765</u>	<u>265,935</u>	<u>58,061</u>
Expenditures				
Current				
Culture and recreation	102,106	-	361,820	5,234
Capital outlay	-	-	-	322,359
Total expenditures	<u>102,106</u>	<u>0</u>	<u>361,820</u>	<u>327,593</u>
Excess of revenues over (under) expenditures	<u>(4,211)</u>	<u>4,765</u>	<u>(95,885)</u>	<u>(269,532)</u>
Other financing sources (uses)				
Transfers in	14,060	-	176,989	404,919
Transfers out	-	-	(8,000)	-
Government services	(6,103)	-	(25,731)	(281)
Total other financing sources (uses)	<u>7,957</u>	<u>0</u>	<u>143,258</u>	<u>404,638</u>
Net change in fund balance	3,746	4,765	47,373	135,106
Available fund balance, July 1	<u>68,961</u>	<u>137,299</u>	<u>153,849</u>	<u>(14,823)</u>
Available fund balance, June 30	<u>\$ 72,707</u>	<u>\$ 142,064</u>	<u>\$ 201,222</u>	<u>\$ 120,283</u>

249 Park Development Fund	315 SDC County Park Fund	316 SDC CRR Park Fund	Totals June 30, 2022
\$ -	\$ 9,687	\$ 8,270	\$ 35,707
78,978	-	-	348,796
490	552	23	3,236
7,120	-	-	144,037
<u>86,588</u>	<u>10,239</u>	<u>8,293</u>	<u>531,776</u>
135,143	-	9,836	614,139
-	55,023	-	377,382
<u>135,143</u>	<u>55,023</u>	<u>9,836</u>	<u>991,521</u>
<u>(48,555)</u>	<u>(44,784)</u>	<u>(1,543)</u>	<u>(459,745)</u>
73,440	-	-	669,408
-	-	-	(8,000)
<u>(8,163)</u>	<u>-</u>	<u>-</u>	<u>(40,278)</u>
<u>65,277</u>	<u>0</u>	<u>0</u>	<u>621,130</u>
16,722	(44,784)	(1,543)	161,385
74,955	81,915	8,139	510,295
<u>\$ 91,677</u>	<u>\$ 37,131</u>	<u>\$ 6,596</u>	<u>\$ 671,680</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 16,820	\$ 5,000	\$ 5,000	\$ (11,820)
Interest earned	1,360	400	400	(960)
Miscellaneous revenues	79,715	49,918	49,918	(29,797)
Total revenues	<u>97,895</u>	<u>55,318</u>	<u>55,318</u>	<u>(42,577)</u>
Expenditures				
Other requirements	69,874	69,554	71,292	1,418
Materials and services	32,232	39,800	38,062	5,830
Total expenditures	<u>102,106</u>	<u>109,354</u>	<u>109,354</u>	<u>7,248</u>
Excess of revenues over (under) expenditures	<u>(4,211)</u>	<u>(54,036)</u>	<u>(54,036)</u>	<u>(49,825)</u>
Other financing sources (uses)				
Transfers in	14,060	14,060	14,060	-
Government services	(6,103)	(5,840)	(5,840)	263
Total other financing sources (uses)	<u>7,957</u>	<u>8,220</u>	<u>8,220</u>	<u>263</u>
Net change in fund balance	3,746	(45,816)	(45,816)	(49,562)
Available fund balance, July 1	<u>68,961</u>	<u>45,816</u>	<u>45,816</u>	<u>(23,145)</u>
Available fund balance, June 30	<u>\$ 72,707</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (72,707)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 4,765	\$ 1,400	\$ 1,400	\$ (3,365)
Total revenues	<u>4,765</u>	<u>1,400</u>	<u>1,400</u>	<u>(3,365)</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	4,765	1,400	1,400	(3,365)
Available fund balance, July 1	<u>137,299</u>	<u>135,750</u>	<u>135,750</u>	<u>(1,549)</u>
Available fund balance, June 30	<u>\$ 142,064</u>	<u>\$ 137,150</u>	<u>\$ 137,150</u>	<u>\$ (4,914)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 223,446	\$ 117,467	\$ 195,885	\$ (27,561)
Interest earned	1,187	1,000	1,000	(187)
Miscellaneous revenues	41,302	9,000	18,917	(22,385)
Total revenues	<u>265,935</u>	<u>127,467</u>	<u>215,802</u>	<u>(50,133)</u>
Expenditures				
Personal services	146,785	172,216	172,216	25,431
Materials and services	215,035	163,450	238,800	23,765
Total expenditures	<u>361,820</u>	<u>335,666</u>	<u>411,016</u>	<u>49,196</u>
Excess of revenues over (under) expenditures	<u>(95,885)</u>	<u>(208,199)</u>	<u>(195,214)</u>	<u>(99,329)</u>
Other financing sources (uses)				
Transfers in	176,989	176,989	176,989	-
Transfers out	(8,000)	(10,000)	(8,000)	-
Government services	(25,731)	(26,000)	(29,000)	(3,269)
Total other financing sources (uses)	<u>143,258</u>	<u>140,989</u>	<u>139,989</u>	<u>(3,269)</u>
Net change in fund balance	47,373	(67,210)	(55,225)	(102,598)
Available fund balance, July 1	<u>153,849</u>	<u>134,042</u>	<u>153,842</u>	<u>(7)</u>
Available fund balance, June 30	<u>\$ 201,222</u>	<u>\$ 66,832</u>	<u>\$ 98,617</u>	<u>\$ (102,605)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenue	\$ 17,750	\$ -	\$ 55,000	\$ 37,250
Charges for services	24,786	25,890	25,890	1,104
Interest earned	(376)	100	100	476
Miscellaneous revenues	15,900	20,000	33,001	17,101
Total revenues	<u>58,060</u>	<u>45,990</u>	<u>113,991</u>	<u>55,931</u>
Expenditures				
Materials and services	5,234	10,000	19,173	13,939
Capital outlay	346,072	111,949	475,636	129,564
Total expenditures	<u>351,306</u>	<u>121,949</u>	<u>494,809</u>	<u>143,503</u>
Excess of revenues over (under) expenditures	<u>(293,246)</u>	<u>(75,959)</u>	<u>(380,818)</u>	<u>(87,572)</u>
Other financing sources (uses)				
Transfers in	404,919	38,429	406,929	2,010
Government services	(281)	(6,100)	(35,000)	(34,719)
Total other financing sources (uses)	<u>404,638</u>	<u>32,329</u>	<u>371,929</u>	<u>(32,709)</u>
Net change in fund balance	111,392	(43,630)	(8,889)	(120,281)
Available fund balance, July 1	<u>8,891</u>	<u>43,909</u>	<u>8,889</u>	<u>(2)</u>
Available fund balance, June 30	120,283	<u>\$ 279</u>	<u>\$ 0</u>	<u>\$ (120,283)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Notes receivable	<u>296,000</u>
GAAP Ending fund balance	<u>\$ 416,283</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 78,978	\$ 55,000	\$ 55,000	\$ (23,978)
Interest earned	490	200	200	(290)
Miscellaneous revenues	7,120	-	-	(7,120)
Total revenues	<u>86,588</u>	<u>55,200</u>	<u>55,200</u>	<u>(31,388)</u>
Expenditures				
Personal services	58,905	87,621	87,621	28,716
Materials and services	76,238	71,553	71,553	(4,685)
Total expenditures	<u>135,143</u>	<u>159,174</u>	<u>159,174</u>	<u>24,031</u>
Excess of revenues over (under) expenditures	<u>(48,555)</u>	<u>(103,974)</u>	<u>(103,974)</u>	<u>(55,419)</u>
Other financing sources (uses)				
Transfers in	73,440	73,440	73,440	-
Government services	(8,163)	(19,450)	(19,450)	(11,287)
Total other financing sources (uses)	<u>65,277</u>	<u>53,990</u>	<u>53,990</u>	<u>(11,287)</u>
Net change in fund balance	16,722	(49,984)	(49,984)	(66,706)
Available fund balance, July 1	<u>74,955</u>	<u>61,750</u>	<u>61,750</u>	<u>(13,205)</u>
Available fund balance, June 30	<u>\$ 91,677</u>	<u>\$ 11,766</u>	<u>\$ 11,766</u>	<u>\$ (79,911)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 9,687	\$ 10,000	\$ 10,000	\$ 313
Interest earned	552	-	-	(552)
Total revenues	<u>10,239</u>	<u>10,000</u>	<u>10,000</u>	<u>(239)</u>
Expenditures				
Materials and services	-	87,315	87,315	87,315
Capital outlay	55,023	-	-	(55,023)
Total expenditures	<u>55,023</u>	<u>87,315</u>	<u>87,315</u>	<u>32,292</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(44,784)	(77,315)	(77,315)	(32,531)
Available fund balance, July 1	<u>81,915</u>	<u>77,315</u>	<u>77,315</u>	<u>(4,600)</u>
Available fund balance, June 30	<u><u>\$ 37,131</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (37,131)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 8,270	\$ 3,000	\$ 4,500	\$ (3,770)
Interest earned	23	-	-	(23)
Total revenues	<u>8,293</u>	<u>3,000</u>	<u>4,500</u>	<u>(3,793)</u>
Expenditures				
Materials and services	<u>9,836</u>	<u>-</u>	<u>9,639</u>	<u>(197)</u>
Total expenditures	<u>9,836</u>	<u>0</u>	<u>9,639</u>	<u>(197)</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(1,543)	3,000	(5,139)	(3,596)
Available fund balance, July 1	<u>8,139</u>	<u>-</u>	<u>8,139</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 6,596</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ (3,596)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 8,457	\$ 6,000	\$ 6,000	\$ (2,457)
Interest earned	409	700	700	291
Total revenues	<u>8,866</u>	<u>6,700</u>	<u>6,700</u>	<u>(2,166)</u>
Expenditures				
County clerk records	<u>0</u>	<u>56,559</u>	<u>56,559</u>	<u>56,559</u>
Total expenditures	<u>0</u>	<u>56,559</u>	<u>56,559</u>	<u>56,559</u>
Excess of revenues over (under) expenditures and net change in fund balance	8,866	(49,859)	(49,859)	(58,725)
Available fund balance, July 1	<u>59,440</u>	<u>49,859</u>	<u>49,859</u>	<u>(9,581)</u>
Available fund balance, June 30	<u>\$ 68,306</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (68,306)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 3,284,976	\$ 2,400,000	\$ 2,400,000	\$ (884,976)
Interest earned	6,130	4,000	4,000	(2,130)
Total revenues	<u>3,291,106</u>	<u>2,404,000</u>	<u>2,404,000</u>	<u>(887,106)</u>
Expenditures				
American Rescue Plan	259,919	3,300,000	3,300,000	3,040,081
Disaster relief	421,783	950,000	450,000	28,217
Total expenditures	<u>681,702</u>	<u>4,250,000</u>	<u>3,750,000</u>	<u>3,068,298</u>
Excess of revenues over (under) expenditures	<u>2,609,404</u>	<u>(1,846,000)</u>	<u>(1,346,000)</u>	<u>(3,955,404)</u>
Other financing sources (uses)				
Transfers out	(500,000)	0	(500,000)	-
Government services	<u>(180,000)</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>(1,320,000)</u>
Total other financing sources (uses)	<u>(680,000)</u>	<u>(1,500,000)</u>	<u>(2,000,000)</u>	<u>(1,320,000)</u>
Net change in fund balance	1,929,404	(3,346,000)	(3,346,000)	(5,275,404)
Available fund balance, July 1	<u>3,736,091</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>(236,091)</u>
Available fund balance, June 30	<u>\$ 5,665,495</u>	<u>\$ 154,000</u>	<u>\$ 154,000</u>	<u>\$(5,511,495)</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
SPECIAL REVENUE - COVID FUND
June 30, 2022

	<u>240 American Rescue Plan Fund</u>	<u>258 Disaster Relief Fund</u>	<u>Totals June 30, 2022</u>
ASSETS			
Cash and investments	\$ 5,207,165	\$ 522,975	\$ 5,730,140
Total assets	<u>\$ 5,207,165</u>	<u>\$ 522,975</u>	<u>\$ 5,730,140</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ 64,645	\$ 64,645
Total liabilities	<u>0</u>	<u>64,645</u>	<u>64,645</u>
Fund balance			
Restricted	<u>5,207,165</u>	<u>458,330</u>	<u>5,665,495</u>
Total fund balance	<u>5,207,165</u>	<u>458,330</u>	<u>5,665,495</u>
Total liabilities and fund balance	<u>\$ 5,207,165</u>	<u>\$ 522,975</u>	<u>\$ 5,730,140</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
SPECIAL REVENUE - COVID FUND
For the Year Ended
June 30, 2022

	240 American Rescue Plan Fund	258 Disaster Relief Fund	Totals June 30, 2022
Revenues			
Intergovernmental revenue	\$ 3,144,763	\$ 110,213	\$ 3,254,976
Interest earned	-	6,130	6,130
Miscellaneous revenues	-	30,000	30,000
Total revenues	<u>3,144,763</u>	<u>146,343</u>	<u>3,291,106</u>
Expenditures			
Current			
Health and welfare	76,742	219,554	296,296
Capital outlay	<u>182,443</u>	<u>187,229</u>	<u>369,672</u>
Total expenditures	<u>259,185</u>	<u>406,783</u>	<u>665,968</u>
Excess of revenues over (under) expenditures	<u>2,885,578</u>	<u>(260,440)</u>	<u>2,625,138</u>
Other financing sources (uses)			
Transfers out	-	(500,000)	(500,000)
Government services	<u>(70,734)</u>	<u>(125,000)</u>	<u>(195,734)</u>
Total other financing sources (uses)	<u>(70,734)</u>	<u>(625,000)</u>	<u>(695,734)</u>
Net change in fund balance	2,814,844	(885,440)	1,929,404
Available fund balance, July 1	<u>2,392,321</u>	<u>1,343,770</u>	<u>3,736,091</u>
Available fund balance, June 30	<u>\$ 5,207,165</u>	<u>\$ 458,330</u>	<u>\$ 5,665,495</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SPECIAL REVENUE - COVID SUB-FUND
 AMERICAN RESCUE PLAN FUND - 240**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2022

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 3,144,763	\$ 2,400,000	\$ 2,400,000	\$ (744,763)
Total revenues	<u>3,144,763</u>	<u>2,400,000</u>	<u>2,400,000</u>	<u>(744,763)</u>
Expenditures				
Personal services	54,188	-	-	(54,188)
Materials and services	22,554	1,250,000	1,250,000	1,227,446
Capital outlay	182,443	2,000,000	2,000,000	1,817,557
Total expenditures	<u>259,185</u>	<u>3,250,000</u>	<u>3,250,000</u>	<u>2,990,815</u>
Excess of revenues over (under) expenditures	<u>2,885,578</u>	<u>(850,000)</u>	<u>(850,000)</u>	<u>(3,735,578)</u>
Other financing sources (uses)				
Government services	<u>(70,734)</u>	<u>(1,550,000)</u>	<u>(1,550,000)</u>	<u>(1,479,266)</u>
Total other financing sources (uses)	<u>(70,734)</u>	<u>(1,550,000)</u>	<u>(1,550,000)</u>	<u>(1,479,266)</u>
Net changes in fund balance	2,814,844	(2,400,000)	(2,400,000)	(5,214,844)
Available fund balance, July 1	<u>2,392,321</u>	<u>2,400,000</u>	<u>2,400,000</u>	<u>7,679</u>
Available fund balance, June 30	<u>\$ 5,207,165</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(5,207,165)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SPECIAL REVENUE - COVID SUB-FUND
 DISASTER RELIEF FUND - 258**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 110,213	\$ -	\$ -	\$ (110,213)
Interest earned	6,130	4,000	4,000	(2,130)
Miscellaneous revenues	30,000	-	-	(30,000)
Total revenues	<u>146,343</u>	<u>4,000</u>	<u>4,000</u>	<u>(142,343)</u>
Expenditures				
Personal services	72,342	-	-	(72,342)
Materials and services	147,212	250,000	250,000	102,788
Capital outlay	187,229	700,000	200,000	12,771
Total expenditures	<u>406,783</u>	<u>950,000</u>	<u>450,000</u>	<u>43,217</u>
Excess of revenues over (under) expenditures	<u>(260,440)</u>	<u>(946,000)</u>	<u>(446,000)</u>	<u>(185,560)</u>
Other financing sources (uses)				
Transfers out	(500,000)	-	(500,000)	-
Government services	(125,000)	-	-	125,000
Total other financing sources (uses)	<u>(625,000)</u>	<u>0</u>	<u>(500,000)</u>	<u>125,000</u>
Net changes in fund balance	<u>(885,440)</u>	<u>(946,000)</u>	<u>(946,000)</u>	<u>(60,560)</u>
Available fund balance, July 1	<u>1,343,770</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>(243,770)</u>
Available fund balance, June 30	<u>\$ 458,330</u>	<u>\$ 154,000</u>	<u>\$ 154,000</u>	<u>\$ (304,330)</u>



ASSESSOR FUND

SUB-FUND #

256 GIS FUND

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 ASSESSOR SUB-FUND
 GIS FUND - 256**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 53,230	\$ 50,000	50,000	\$ (3,230)
Intergovernmental revenues	33,820	80,000	80,000	46,180
Interest earned	829	1,000	1,000	171
Total revenues	<u>87,879</u>	<u>131,000</u>	<u>131,000</u>	<u>43,121</u>
Expenditures				
GIS - Geographic Information Systems	<u>212,956</u>	<u>288,236</u>	<u>288,236</u>	<u>75,280</u>
Total expenditures	<u>212,956</u>	<u>288,236</u>	<u>288,236</u>	<u>75,280</u>
Excess of revenues over (under) expenditures	<u>(125,077)</u>	<u>(157,236)</u>	<u>(157,236)</u>	<u>(32,159)</u>
Other financing sources (uses)				
Transfers in	<u>130,532</u>	<u>130,532</u>	<u>130,532</u>	<u>-</u>
Total other financing sources (uses)	<u>130,532</u>	<u>130,532</u>	<u>130,532</u>	<u>0</u>
Net change in fund balance	5,455	(26,704)	(26,704)	(32,159)
Available fund balance, July 1	<u>141,766</u>	<u>107,465</u>	<u>107,465</u>	<u>(34,301)</u>
Available fund balance, June 30	147,221	<u>\$ 80,761</u>	<u>\$ 80,761</u>	<u>\$ (66,460)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(8,779)</u>
GAAP Ending net position	<u>\$ 138,442</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 43,879	\$ 35,000	\$ 35,000	\$ (8,879)
Interest earned	205	200	200	(5)
Total revenues	<u>44,084</u>	<u>35,200</u>	<u>35,200</u>	<u>(8,884)</u>
Expenditures				
Public land corner preservation	<u>30,897</u>	<u>37,877</u>	<u>37,877</u>	<u>6,980</u>
Total expenditures	<u>30,897</u>	<u>37,877</u>	<u>37,877</u>	<u>6,980</u>
Excess of revenues over (under) expenditures and net change in fund balance	13,187	(2,677)	(2,677)	(15,864)
Available fund balance, July 1	<u>24,434</u>	<u>6,177</u>	<u>6,177</u>	<u>(18,257)</u>
Available fund balance, June 30	<u>\$ 37,621</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ (34,121)</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, 2022

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 1,230,407	\$ 1,085,000	\$ 1,085,000	\$ (145,407)
Interest earned	15,367	26,700	26,700	11,333
Total revenues	<u>1,245,774</u>	<u>1,111,700</u>	<u>1,111,700</u>	<u>(134,074)</u>
Expenditures				
Corrections and drug program	-	2,000	2,000	2,000
Juvenile special project	-	149,890	149,890	149,890
Community justice adult	1,018,929	1,748,706	1,748,706	729,777
Operating contingency	-	150,000	150,000	150,000
Total expenditures	<u>1,018,929</u>	<u>2,050,596</u>	<u>2,050,596</u>	<u>1,031,667</u>
Excess of revenues over (under) expenditures	<u>226,845</u>	<u>(938,896)</u>	<u>(938,896)</u>	<u>(1,165,741)</u>
Other financing sources (uses)				
Transfers in	20,000	20,000	20,000	-
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	226,845	(938,896)	(938,896)	(1,165,741)
Available fund balance, July 1	<u>2,171,417</u>	<u>2,073,690</u>	<u>2,073,690</u>	<u>(97,727)</u>
Available fund balance, June 30	<u>\$ 2,398,262</u>	<u>\$ 1,134,794</u>	<u>\$ 1,134,794</u>	<u>\$(1,263,468)</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
COMMUNITY JUSTICE FUND
June 30, 2022

	238 Corrections & Drug Program Fund	248 Juvenile Special Project Fund	254 Community Justice Adult Fund	Totals June 30, 2022
ASSETS				
Cash and investments	\$ 49,810	\$ 149,951	\$ 2,196,341	\$ 2,396,102
Accounts receivable	5,899	-	22,518	28,417
Total assets	<u>\$ 55,709</u>	<u>\$ 149,951</u>	<u>\$ 2,218,859</u>	<u>\$ 2,424,519</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 26,257	\$ 26,257
Total liabilities	<u>0</u>	<u>0</u>	<u>26,257</u>	<u>26,257</u>
Fund balance				
Restricted	<u>55,709</u>	<u>149,951</u>	<u>2,192,602</u>	<u>2,398,262</u>
Total fund balance	<u>55,709</u>	<u>149,951</u>	<u>2,192,602</u>	<u>2,398,262</u>
Total liabilities and fund balance	<u>\$ 55,709</u>	<u>\$ 149,951</u>	<u>\$ 2,218,859</u>	<u>\$ 2,424,519</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
COMMUNITY JUSTICE FUND
For the Year Ended
June 30, 2022

	238 Corrections & Drug Program Fund	248 Juvenile Special Project Fund	254 Community Justice Adult Fund	Totals June 30, 2022
Revenues				
Intergovernmental revenue	\$ 23,596	\$ -	\$ 1,206,811	\$ 1,230,407
Interest earned	308	887	14,172	15,367
Total revenues	<u>23,904</u>	<u>887</u>	<u>1,220,983</u>	<u>1,245,774</u>
Expenditures				
Public safety	-	-	927,368	927,368
Total expenditures	<u>0</u>	<u>0</u>	<u>927,368</u>	<u>927,368</u>
Excess of revenues over (under) expenditures	<u>23,904</u>	<u>887</u>	<u>293,615</u>	<u>318,406</u>
Other financing sources (uses)				
Transfers in	-	20,000	-	20,000
Transfers out	(20,000)	-	-	(20,000)
Government services	-	-	(91,561)	(91,561)
Total other financing sources (uses)	<u>(20,000)</u>	<u>20,000</u>	<u>(91,561)</u>	<u>(91,561)</u>
Net change in fund balance	3,904	20,887	202,054	226,845
Available fund balance, July 1	<u>51,805</u>	<u>129,064</u>	<u>1,990,548</u>	<u>2,171,417</u>
Available fund balance, June 30	<u>\$ 55,709</u>	<u>\$ 149,951</u>	<u>\$ 2,192,602</u>	<u>\$ 2,398,262</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 23,596	\$ 20,000	\$ 20,000	\$ (3,596)
Interest earned	308	500	500	192
Total revenues	<u>23,904</u>	<u>20,500</u>	<u>20,500</u>	<u>(3,404)</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>23,904</u>	<u>20,500</u>	<u>20,500</u>	<u>(3,404)</u>
Other financing sources (uses)				
Transfers out	(20,000)	(20,000)	(20,000)	-
Government services	-	(2,000)	(2,000)	(2,000)
Total other financing sources (uses)	<u>(20,000)</u>	<u>(22,000)</u>	<u>(22,000)</u>	<u>(2,000)</u>
Net change in fund balance	3,904	(1,500)	(1,500)	(5,404)
Available fund balance, July 1	<u>51,805</u>	<u>45,000</u>	<u>45,000</u>	<u>(6,805)</u>
Available fund balance, June 30	<u>\$ 55,709</u>	<u>\$ 43,500</u>	<u>\$ 43,500</u>	<u>\$ (12,209)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 887	\$ 1,200	\$ 1,200	\$ 313
Total revenues	887	1,200	1,200	313
Expenditures				
Materials and services	-	147,890	147,890	147,890
Total expenditures	0	147,890	147,890	147,890
Excess of revenues over (under) expenditures	887	(146,690)	(146,690)	(147,577)
Other financing sources (uses)				
Transfers in	20,000	20,000	20,000	-
Government services	-	(2,000)	(2,000)	(2,000)
Total other financing sources (uses)	20,000	18,000	18,000	(2,000)
Net change in fund balance	20,887	(128,690)	(128,690)	(149,577)
Available fund balance, July 1	129,064	128,690	128,690	(374)
Available fund balance, June 30	\$ 149,951	\$ 0	\$ 0	\$ (149,951)

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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,206,811	\$ 1,065,000	\$ 1,065,000	\$ (141,811)
Interest earned	14,172	25,000	25,000	10,828
Total revenues	<u>1,220,983</u>	<u>1,090,000</u>	<u>1,090,000</u>	<u>(130,983)</u>
Expenditures				
Personal services	648,254	884,480	884,480	236,226
Materials and services	255,539	603,126	603,126	347,587
Capital outlay	23,575	125,000	125,000	101,425
Operating contingency	-	150,000	150,000	150,000
Total expenditures	<u>927,368</u>	<u>1,762,606</u>	<u>1,762,606</u>	<u>835,238</u>
Excess of revenues over (under) expenditures	<u>293,615</u>	<u>(672,606)</u>	<u>(672,606)</u>	<u>(966,221)</u>
Other financing sources (uses)				
Government services	<u>(91,561)</u>	<u>(136,100)</u>	<u>(136,100)</u>	<u>(44,539)</u>
Total other financing sources (uses)	<u>(91,561)</u>	<u>(136,100)</u>	<u>(136,100)</u>	<u>(44,539)</u>
Net change in fund balance	202,054	(808,706)	(808,706)	(1,010,760)
Available fund balance, July 1	<u>1,990,548</u>	<u>1,900,000</u>	<u>1,900,000</u>	<u>(90,548)</u>
Available fund balance, June 30	<u>\$ 2,192,602</u>	<u>\$ 1,091,294</u>	<u>\$ 1,091,294</u>	<u>\$(1,101,308)</u>

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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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 95,416	\$ 83,923	\$ 105,720	\$ 10,304
Interest earned	192	-	-	(192)
Total revenues	<u>95,608</u>	<u>83,923</u>	<u>105,720</u>	<u>10,112</u>
Expenditures				
VSO expansion program	95,085	86,587	95,084	(1)
County veterans office	74,992	100,179	113,479	38,487
Total expenditures	<u>170,077</u>	<u>186,766</u>	<u>208,563</u>	<u>38,486</u>
Excess of revenues over (under) expenditures	<u>(74,469)</u>	<u>(102,843)</u>	<u>(102,843)</u>	<u>(28,374)</u>
Other financing sources (uses)				
Transfers in	60,225	60,225	60,225	-
Total other financing sources (uses)	<u>60,225</u>	<u>60,225</u>	<u>60,225</u>	<u>0</u>
Net change in fund balance	(14,244)	(42,618)	(42,618)	(28,374)
Available fund balance, July 1	<u>42,360</u>	<u>42,618</u>	<u>42,618</u>	<u>258</u>
Available fund balance, June 30	<u>\$ 28,116</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (28,116)</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
VETERANS FUND
June 30, 2022

	243 VSO Expansion Program Fund	245 County Veterans Fund	Totals June 30, 2022
ASSETS			
Cash and investments	\$ (22,105)	\$ 28,116	\$ 6,011
Accounts receivable	22,105	-	22,105
Total assets	\$ 0	\$ 28,116	\$ 28,116
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	0	0	0
Fund balance			
Restricted	-	28,116	28,116
Total fund balance	0	28,116	28,116
Total liabilities and fund balance	\$ 0	\$ 28,116	\$ 28,116

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
VETERANS FUND
For the Year Ended
June 30, 2022

	243 VSO Expansion Program Fund	245 County Veterans Fund	Totals June 30, 2022
Revenues			
Intergovernmental revenues	\$ 92,420	\$ -	\$ 92,420
Interest earned	-	192	192
Miscellaneous revenue	-	2,995	2,995
Total revenues	<u>92,420</u>	<u>3,187</u>	<u>95,607</u>
Expenditures			
VSO expansion program	86,196	-	86,196
County veterans program	-	66,279	66,279
Total expenditures	<u>86,196</u>	<u>66,279</u>	<u>152,475</u>
Excess of revenues over (under) expenditures	<u>6,224</u>	<u>(63,092)</u>	<u>(56,868)</u>
Other financing sources (uses)			
Transfers in	2,664	57,561	60,225
Government services	(8,888)	(8,713)	(17,601)
Total other financing sources (uses)	<u>(6,224)</u>	<u>48,848</u>	<u>42,624</u>
Net change in fund balance	0	(14,244)	(14,244)
Available fund balance, July 1	-	42,360	42,360
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 28,116</u>	<u>\$ 28,116</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 92,420	\$ 83,923	\$ 92,420	\$ -
Total revenues	<u>92,420</u>	<u>83,923</u>	<u>92,420</u>	<u>0</u>
Expenditures				
Personal services	82,196	81,576	81,576	(620)
Materials and services	<u>4,000</u>	<u>-</u>	<u>4,497</u>	<u>497</u>
Total expenditures	<u>86,196</u>	<u>81,576</u>	<u>86,073</u>	<u>(123)</u>
Excess of revenues over (under) expenditures	<u>6,224</u>	<u>2,347</u>	<u>6,347</u>	<u>123</u>
Other financing sources (uses)				
Transfers in	2,664	2,664	2,664	-
Government services	<u>(8,888)</u>	<u>(5,011)</u>	<u>(9,011)</u>	<u>(123)</u>
Total other financing sources (uses)	<u>(6,224)</u>	<u>(2,347)</u>	<u>(6,347)</u>	<u>(123)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 192	\$ -	\$ -	\$ (192)
Miscellaneous revenue	2,995	-	13,300	10,305
Total revenues	<u>3,187</u>	<u>0</u>	<u>13,300</u>	<u>10,113</u>
Expenditures				
Personal services	45,866	65,927	78,227	32,361
Materials and services	20,413	22,226	23,226	2,813
Total expenditures	<u>66,279</u>	<u>88,153</u>	<u>101,453</u>	<u>35,174</u>
Excess of revenues over (under) expenditures	<u>(63,092)</u>	<u>(88,153)</u>	<u>(88,153)</u>	<u>(25,061)</u>
Other financing sources (uses)				
Transfers in	57,561	57,561	57,561	-
Government services	(8,713)	(12,026)	(12,026)	(3,313)
Total other financing sources (uses)	<u>48,848</u>	<u>45,535</u>	<u>45,535</u>	<u>(3,313)</u>
Net change in fund balance	<u>(14,244)</u>	<u>(42,618)</u>	<u>(42,618)</u>	<u>(28,374)</u>
Available fund balance, July 1	<u>42,360</u>	<u>42,618</u>	<u>42,618</u>	<u>258</u>
Available fund balance, June 30	<u><u>\$ 28,116</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (28,116)</u></u>



DEBT SERVICE FUND

SUB-FUND #

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

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DEBT SERVICE FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 17,962	\$ 13,000	\$ 13,000	\$ (4,962)
Interest earned	10,931	4,000	4,000	(6,931)
Miscellaneous revenue	10,149	34,500	34,500	24,351
Total revenues	<u>39,042</u>	<u>51,500</u>	<u>51,500</u>	<u>12,458</u>
Expenditures				
Courthouse debt reserve	4,459	20,000	20,000	15,541
Courthouse bond payment	493,850	520,000	520,000	26,150
Total expenditures	<u>498,309</u>	<u>540,000</u>	<u>540,000</u>	<u>41,691</u>
Excess of revenues over (under) expenditures	<u>(459,267)</u>	<u>(488,500)</u>	<u>(488,500)</u>	<u>(29,233)</u>
Other financing sources (uses)				
Transfers in	540,250	540,250	540,250	-
Transfers out	(368,500)	-	(368,500)	-
Total other financing sources (uses)	<u>171,750</u>	<u>540,250</u>	<u>171,750</u>	<u>0</u>
Net change in fund balance	(287,517)	51,750	(316,750)	(29,233)
Available fund balance, July 1	<u>1,701,258</u>	<u>1,410,687</u>	<u>1,410,687</u>	<u>(290,571)</u>
Available fund balance, June 30	<u>\$ 1,413,741</u>	<u>\$ 1,462,437</u>	<u>\$ 1,093,937</u>	<u>\$ (319,804)</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
DEBT SERVICE FUND
June 30, 2022

	<u>403 Courthouse Bond Reserve Fund</u>	<u>404 Courthouse Bond Payment Fund</u>	<u>Totals June 30, 2022</u>
ASSETS			
Cash and investments	\$ 1,358,465	\$ 55,276	\$ 1,413,741
Total assets	<u>\$ 1,358,465</u>	<u>\$ 55,276</u>	<u>\$ 1,413,741</u>
FUND BALANCES			
Restricted	\$ 1,358,465	\$ 55,276	\$ 1,413,741
Total fund balance	<u>\$ 1,358,465</u>	<u>\$ 55,276</u>	<u>\$ 1,413,741</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
DEBT SERVICE FUND
For the Year Ended
June 30, 2022

	403 Courthouse Bond Reserve Fund	404 Courthouse Bond Payment Fund	Totals June 30, 2022
Revenues			
Intergovernmental revenues	\$ 17,962	\$ -	\$ 17,962
Interest earned	10,931	-	10,931
Miscellaneous revenue	-	10,149	10,149
Total revenues	<u>28,893</u>	<u>10,149</u>	<u>39,042</u>
Expenditures			
Courthouse bond reserve			
Insurance/repair costs/taxes	4,459	-	4,459
Courthouse bonded debt service			
Principal	-	175,000	175,000
Interest	-	318,850	318,850
Total expenditures	<u>4,459</u>	<u>493,850</u>	<u>498,309</u>
Excess of revenues over (under) expenditures	<u>24,434</u>	<u>(483,701)</u>	<u>(459,267)</u>
Other financing sources (uses)			
Transfers in	22,500	517,750	540,250
Transfers out	(368,500)	-	(368,500)
Total other financing sources (uses)	<u>(346,000)</u>	<u>517,750</u>	<u>171,750</u>
Net change in fund balance	<u>(321,566)</u>	<u>34,049</u>	<u>(287,517)</u>
Available fund balance, July 1	<u>1,680,031</u>	<u>21,227</u>	<u>1,701,258</u>
Available fund balance, June 30	<u><u>\$ 1,358,465</u></u>	<u><u>\$ 55,276</u></u>	<u><u>\$ 1,413,741</u></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, 2022

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 17,962	\$ 13,000	\$ 13,000	\$ (4,962)
Interest earned	10,931	4,000	4,000	(6,931)
Miscellaneous revenue	-	27,000	27,000	27,000
Total revenues	<u>28,893</u>	<u>44,000</u>	<u>44,000</u>	<u>15,107</u>
Expenditures				
Insurance/repairs costs/taxes	4,459	20,000	20,000	15,541
Contingency	-	1,438,000	1,069,500	1,069,500
Total expenditures	<u>4,459</u>	<u>1,458,000</u>	<u>1,089,500</u>	<u>1,085,041</u>
Excess of revenues over (under) expenditures	<u>24,434</u>	<u>(1,414,000)</u>	<u>(1,045,500)</u>	<u>(1,069,934)</u>
Other financing sources (uses)				
Transfers in	22,500	22,500	22,500	-
Transfers out	(368,500)	-	(368,500)	-
Total other financing sources (uses)	<u>(346,000)</u>	<u>22,500</u>	<u>(346,000)</u>	<u>0</u>
Net change in fund balance	(321,566)	(1,391,500)	(1,391,500)	(1,069,934)
Available fund balance, July 1	<u>1,680,031</u>	<u>1,391,500</u>	<u>1,391,500</u>	<u>(288,531)</u>
Available fund balance, June 30	<u>\$ 1,358,465</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(1,358,465)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Miscellaneous revenue	\$ 10,149	\$ 7,500	\$ 7,500	\$ (2,649)
Total revenues	10,149	7,500	7,500	(2,649)
Expenditures				
Courthouse bond payment	493,850	520,000	520,000	26,150
Total expenditures	493,850	520,000	520,000	26,150
Excess of revenues over (under) expenditures	(483,701)	(512,500)	(512,500)	(28,799)
Other financing sources (uses)				
Transfers in	517,750	517,750	517,750	-
Total other financing sources (uses)	517,750	517,750	517,750	0
Net change in fund balance	34,049	5,250	5,250	(28,799)
Available fund balance, July 1	21,227	19,187	19,187	(2,040)
Available fund balance, June 30	\$ 55,276	\$ 24,437	\$ 24,437	\$ (30,839)



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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 362,979	\$ 143,021	\$ 143,021	\$ (219,958)
Interest earned	8,280	11,857	11,857	3,577
Miscellaneous revenue	78,015	58,114	58,114	(19,901)
Total revenues	<u>449,274</u>	<u>212,992</u>	<u>212,992</u>	<u>(236,282)</u>
Expenditures				
Landfill closure	231,987	739,446	739,446	507,459
Transfer station	38,961	80,050	80,050	41,089
Total expenditures	<u>270,948</u>	<u>819,496</u>	<u>819,496</u>	<u>548,548</u>
Excess of revenues over (under) expenditures and net change in fund balance	178,326	(606,504)	(606,504)	(784,830)
Available fund balance, July 1	<u>1,164,337</u>	<u>1,185,790</u>	<u>1,185,790</u>	<u>21,453</u>
Available fund balance, June 30	1,342,663	<u>\$ 579,286</u>	<u>\$ 579,286</u>	<u>\$ (763,377)</u>

Reconciliation of budgetary fund balance to GAAP net position

Capital assets - net	214,341
Landfill post closure cost	(4,034,213)
Notes receivable	<u>200,000</u>
GAAP Ending net position	<u><u>\$(2,277,209)</u></u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
SOLID WASTE FUND
June 30, 2022

	<u>325 Landfill Closure Fund</u>	<u>509 Transfer Station Fund</u>	<u>Totals June 30, 2022</u>
ASSETS			
Current assets			
Cash and investments	\$ 646,461	\$ 661,797	\$ 1,308,258
Accounts receivable	<u>26,696</u>	<u>9,819</u>	<u>36,515</u>
Total current assets	<u>673,157</u>	<u>671,616</u>	<u>1,344,773</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>(316,299)</u>	<u>(316,299)</u>
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>214,341</u>	<u>214,341</u>
Notes receivable	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total assets	<u>873,157</u>	<u>885,957</u>	<u>1,759,114</u>
LIABILITIES			
Accounts payable and other current liabilities	2,110	-	2,110
Noncurrent liabilities			
Landfill post-closure costs	<u>-</u>	<u>4,034,213</u>	<u>4,034,213</u>
Total liabilities	<u>2,110</u>	<u>4,034,213</u>	<u>4,036,323</u>
NET POSITION			
Net investment in capital assets	-	214,341	214,341
Unrestricted	<u>871,047</u>	<u>(3,362,597)</u>	<u>(2,491,550)</u>
Total net position	<u>\$ 871,047</u>	<u>\$ (3,148,256)</u>	<u>\$ (2,277,209)</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION**
SOLID WASTE FUND
For the Year Ended
June 30, 2022

	325 Landfill Closure Fund	509 Transfer Station Fund	Totals June 30, 2022
Operating revenues			
Charges for services	\$ 151,777	\$ 11,203	\$ 162,980
Total operating revenues	<u>151,777</u>	<u>11,203</u>	<u>162,980</u>
Operating expenses			
Materials and services	30,165	36,742	66,907
Depreciation	-	11,107	11,107
Total operating expenses	<u>30,165</u>	<u>47,849</u>	<u>78,014</u>
Operating income (loss)	<u>121,612</u>	<u>(36,646)</u>	<u>84,966</u>
Non-operating revenues (expenses)			
Investment earnings	4,279	4,000	8,279
Change in post-closure costs	-	366,756	366,756
Other revenue	4,709	49,592	54,301
Government services	<u>(1,822)</u>	<u>(2,219)</u>	<u>(4,041)</u>
Total non-operating revenue (expenses)	<u>7,166</u>	<u>418,129</u>	<u>425,295</u>
Net change in net position	128,778	381,483	510,261
Net position, July 1	<u>742,269</u>	<u>(3,529,739)</u>	<u>(2,787,470)</u>
Net position, June 30	<u>\$ 871,047</u>	<u>\$ (3,148,256)</u>	<u>\$ (2,277,209)</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
SOLID WASTE FUND
For the Year Ended
June 30, 2022

	325 Landfill Closure Fund	509 Transfer Station Fund	Totals June 30, 2022
Cash flows from operating activities			
Receipts from customers	\$ 150,156	\$ 10,364	\$ 160,520
Payments to suppliers	(29,328)	(36,756)	(66,084)
Net cash provided (used) by operating activities	120,828	(26,392)	94,436
Cash flows from non-capital financing activities			
Principal received on due from other funds	-	23,714	23,714
Government services	(1,822)	(2,219)	(4,041)
Net cash provided (used) by non-capital financing activities	(1,822)	21,495	19,673
Cash flows from investing activities			
Interest earned and other	8,988	53,592	62,580
Net cash provided by investing activities	8,988	53,592	62,580
Net increase (decrease) in cash and cash equivalents	127,994	48,695	176,689
Cash and cash equivalents, beginning	518,467	613,102	1,131,569
Cash and cash equivalents, ending	\$ 646,461	\$ 661,797	\$ 1,308,258
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ 121,612	\$ (36,646)	\$ 84,966
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	11,107	11,107
Change in accounts receivable	(1,621)	(839)	(2,460)
Change in accounts payable	837	(14)	823
Total adjustments	(784)	10,254	9,470
Net cash provided by operating activities	\$ 120,828	\$ (26,392)	\$ 94,436

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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 351,777	\$ 132,436	\$ 132,436	\$ (219,341)
Interest earned	4,279	6,010	6,010	1,731
Miscellaneous revenue	4,709	-	-	(4,709)
Total revenues	<u>360,765</u>	<u>138,446</u>	<u>138,446</u>	<u>(222,319)</u>
Expenditures				
Materials and services	<u>230,165</u>	<u>731,446</u>	<u>731,446</u>	<u>501,281</u>
Total expenditures	<u>230,165</u>	<u>731,446</u>	<u>731,446</u>	<u>501,281</u>
Excess of revenues over (under) expenditures	<u>130,600</u>	<u>(593,000)</u>	<u>(593,000)</u>	<u>(723,600)</u>
Other financing sources (uses)				
Transfers out	<u>(1,822)</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>(6,178)</u>
Total other financing sources (uses)	<u>(1,822)</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>(6,178)</u>
Net change in fund balance	128,778	(601,000)	(601,000)	(729,778)
Available fund balance, July 1	<u>542,269</u>	<u>601,000</u>	<u>601,000</u>	<u>58,731</u>
Available fund balance, June 30	<u>\$ 671,047</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (671,047)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 11,203	\$ 10,585	\$ 10,585	\$ (618)
Interest earned	4,000	5,847	5,847	1,847
Miscellaneous revenue	73,306	58,114	58,114	(15,192)
Total revenues	<u>88,509</u>	<u>74,546</u>	<u>74,546</u>	<u>(13,963)</u>
Expenditures				
Materials and services	36,742	76,050	76,050	39,308
Operating contingency	-	579,286	579,286	579,286
Total expenditures	<u>36,742</u>	<u>655,336</u>	<u>655,336</u>	<u>618,594</u>
Excess of revenues over (under) expenditures	<u>51,767</u>	<u>(580,790)</u>	<u>(580,790)</u>	<u>(632,557)</u>
Other financing sources (uses)				
Government services	(2,219)	(4,000)	(4,000)	(1,781)
Total other financing sources (uses)	<u>(2,219)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>(1,781)</u>
Net change in fund balance	49,548	(584,790)	(584,790)	(634,338)
Available fund balance, July 1	<u>622,068</u>	<u>584,790</u>	<u>584,790</u>	<u>(37,278)</u>
Available fund balance, June 30	671,616	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (671,616)</u>

Reconciliation of budgetary fund balance to GAAP net position

Capital assets - net	214,341
Landfill post closure cost	<u>(4,034,213)</u>
GAAP Ending net position	<u><u>\$(3,148,256)</u></u>

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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, 2022

	Community Development Fund	267 Code Enforcement Fund	508 RV Park Fund	Totals June 30, 2022
ASSETS				
Current assets				
Cash and investments	\$ 1,575,786	\$ 148,107	\$ 431,482	\$ 2,155,375
Accounts receivable	7,522	10,962	-	18,484
Total current assets	<u>1,583,308</u>	<u>159,069</u>	<u>431,482</u>	<u>2,173,859</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	(5,330)	-	(118,134)	(123,464)
Right to use assets (intangible)	11,743	-	-	11,743
Accum depreciation	(3,914)	-	0	(3,914)
Total capital assets (net of accum depreciation)	<u>8,239</u>	<u>0</u>	<u>39,356</u>	<u>47,595</u>
Total assets	<u>1,591,547</u>	<u>159,069</u>	<u>470,838</u>	<u>2,221,454</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension/OPEB related	<u>28,298</u>	<u>-</u>	<u>-</u>	<u>28,298</u>
LIABILITIES				
Accounts payable and other current liabilities	6,098	-	17,342	23,440
Noncurrent liabilities				
Leases payable	7,937	-	-	7,937
Net pension liability	247,567	-	-	247,567
Net OPEB liability	14,598	-	-	14,598
Total liabilities	<u>276,200</u>	<u>0</u>	<u>17,342</u>	<u>293,542</u>
DEFERRED INFLOWS OF RESOURCES				
Pension/OPEB related	<u>385,142</u>	<u>-</u>	<u>-</u>	<u>385,142</u>
NET POSITION				
Net investment in capital assets	8,239	-	39,356	47,595
Unrestricted	<u>950,264</u>	<u>159,069</u>	<u>414,140</u>	<u>1,523,473</u>
Total net position	<u>\$ 958,503</u>	<u>\$ 159,069</u>	<u>\$ 453,496</u>	<u>\$ 1,571,068</u>

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

For the Year Ended
June 30, 2022

	Community Development Fund	267 Code Enforcement Fund	508 RV Park Fund	Totals June 30, 2022
Operating revenues				
Licenses and permits	\$ -	\$ 50,998	\$ -	\$ 50,998
Charges for services	1,408,819	-	269,175	1,677,994
Total operating revenues	1,408,819	50,998	269,175	1,728,992
Operating expenses				
Personal services	1,095,879	80,213	-	1,176,092
Materials and services	243,473	14,192	87,493	345,158
Depreciation	4,734	-	4,111	8,845
Total operating expenses	1,344,086	94,405	91,604	1,530,095
Operating income (loss)	64,733	(43,407)	177,571	198,897
Non-operating revenues (expenses)				
Investment earnings	10,997	621	2,143	13,761
Other revenue	27,501	1,000	4,048	32,549
Total non-operating revenue (expenses)	38,498	1,621	6,191	46,310
Income before transfers	103,231	(41,786)	183,762	245,207
Transfers				
Transfers in	58,000	83,770	-	141,770
Transfers out	(139,302)	-	(24,791)	(164,093)
Government services	(132,123)	(6,932)	(5,285)	(144,340)
Total transfers	(213,425)	76,838	(30,076)	(166,663)
Net change in net position	(110,194)	35,052	153,686	78,544
Net position, July 1	1,068,697	124,017	299,810	1,492,524
Net position, June 30	\$ 958,503	\$ 159,069	\$ 453,496	\$ 1,571,068

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

For the Year Ended
June 30, 2022

	Community Development Fund	267 Code Enforcement Fund	508 RV Park Fund	Totals June 30, 2022
Cash flows from operating activities				
Receipts from customers	\$ 1,427,239	\$ 50,052	\$ 269,175	\$ 1,746,466
Payments to employees	(1,063,649)	(80,213)	-	(1,143,862)
Payments to suppliers	(263,272)	(15,111)	(77,782)	(356,165)
Net cash provided (used) by operating activities	<u>100,318</u>	<u>(45,272)</u>	<u>191,393</u>	<u>246,439</u>
Cash flows from non-capital financing activities				
Interfund activity	(213,425)	76,838	(24,791)	(161,378)
Net cash provided (used) by non-capital financing activities	<u>(213,425)</u>	<u>76,838</u>	<u>(24,791)</u>	<u>(161,378)</u>
Cash flows from capital and related financing activities				
Lease payable principal payment	(3,806)	-	-	(3,806)
Transfer of capital assets	-	-	(5,285)	(5,285)
Net cash used by capital and related financing activities	<u>(3,806)</u>	<u>0</u>	<u>(5,285)</u>	<u>(9,091)</u>
Cash flows from investing activities				
Interest earned and other	38,498	1,621	6,191	46,310
Net cash provided by investing activities	<u>38,498</u>	<u>1,621</u>	<u>6,191</u>	<u>46,310</u>
Net increase (decrease) in cash and cash equivalents	(78,415)	33,187	167,508	122,280
Cash and cash equivalents, beginning	<u>1,654,201</u>	<u>114,920</u>	<u>263,974</u>	<u>2,033,095</u>
Cash and cash equivalents, ending	<u>\$ 1,575,786</u>	<u>\$ 148,107</u>	<u>\$ 431,482</u>	<u>\$ 2,155,375</u>

(Continued on next page)
JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2022

	Community Development Fund	267 Code Enforcement Fund	508 RV Park Fund	Totals June 30, 2022
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ 64,733	\$ (43,407)	\$ 177,571	\$ 198,897
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	4,734	-	4,111	8,845
Change in accounts receivable	18,420	(946)	-	17,474
Change in accounts payable	(19,799)	(919)	9,711	(11,007)
Change in net pension liability	(357,390)	-	-	(357,390)
Change in deferred outflow	103,348	-	-	103,348
Change in deferred inflow	286,272	-	-	286,272
Total adjustments	<u>35,585</u>	<u>(1,865)</u>	<u>13,822</u>	<u>47,542</u>
Net cash provided by operating activities	<u>\$ 100,318</u>	<u>\$ (45,272)</u>	<u>\$ 191,393</u>	<u>\$ 246,439</u>

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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, 2022

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Licenses and permits	\$ 200,711	\$ 221,500	\$ 221,500	\$ 20,789
Charges for services	1,219,190	787,700	787,700	(431,490)
Interest earned	10,995	12,500	12,500	1,505
Miscellaneous revenue	16,465	500	500	(15,965)
Total revenues	<u>1,447,361</u>	<u>1,022,200</u>	<u>1,022,200</u>	<u>(425,161)</u>
Expenditures				
CDD planning	199,662	263,881	263,881	64,219
CDD onsite and engineering	209,553	259,788	259,788	50,235
CDD building	1,033,880	1,085,432	1,085,432	51,552
Total expenditures	<u>1,443,095</u>	<u>1,609,101</u>	<u>1,609,101</u>	<u>166,006</u>
Excess of revenues over (under) expenditures	<u>4,266</u>	<u>(586,901)</u>	<u>(586,901)</u>	<u>(591,167)</u>
Other financing sources (uses)				
Transfers in	58,000	58,000	58,000	-
Transfers out	(139,302)	(139,302)	(139,302)	-
Total other financing sources (uses)	<u>(81,302)</u>	<u>(81,302)</u>	<u>(81,302)</u>	<u>0</u>
Net change in fund balance	<u>(77,036)</u>	<u>(668,203)</u>	<u>(668,203)</u>	<u>(591,167)</u>
Available fund balance, July 1	<u>1,654,246</u>	<u>1,392,000</u>	<u>1,392,000</u>	<u>(262,246)</u>
Available fund balance, June 30	<u>1,577,210</u>	<u>\$ 723,797</u>	<u>\$ 723,797</u>	<u>\$ (853,413)</u>

Reconciliation of budgetary fund balance to GAAP net position

PERS related liabilities and deferrals	(601,241)
OPEB related liabilities and deferrals	(17,768)
Capital assets - net	8,239
Leases payable	(7,937)
GAAP Ending net position	<u>\$ 958,503</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
COMMUNITY DEVELOPMENT SUB-FUNDS
June 30, 2022

	503 CDD Planning Fund	504 CDD Onsite & Engineering Fund	505 CDD Building Fund	Totals June 30, 2022
ASSETS				
Current assets				
Cash and investments	\$ 96,323	\$ 64,506	\$ 1,414,957	\$ 1,575,786
Accounts receivable	-	-	7,522	7,522
Total current assets	<u>96,323</u>	<u>64,506</u>	<u>1,422,479</u>	<u>1,583,308</u>
Noncurrent assets				
Capital assets				
Equipment and improvements	-	-	5,740	5,740
Accumulated depreciation	-	-	(5,330)	(5,330)
Right to use assets (intangible)	11,743	-	-	11,743
Accumulated amortization	<u>(3,914)</u>	<u>-</u>	<u>-</u>	<u>(3,914)</u>
Total capital assets (net of accumulated depreciation/amortization)	<u>7,829</u>	<u>0</u>	<u>410</u>	<u>8,239</u>
Total noncurrent assets	<u>7,829</u>	<u>0</u>	<u>410</u>	<u>8,239</u>
Total assets	<u>104,152</u>	<u>64,506</u>	<u>1,422,889</u>	<u>1,591,547</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions/OPEB	-	-	28,298	28,298
Total deferred outflows of resources	<u>0</u>	<u>0</u>	<u>28,298</u>	<u>28,298</u>
LIABILITIES				
Accounts payable and other current liabilities	246	2,224	3,628	6,098
Leases payable	7,937	-	-	7,937
Net pension liability	-	-	247,567	247,567
Net OPEB liability	-	-	14,598	14,598
Total liabilities	<u>8,183</u>	<u>2,224</u>	<u>265,793</u>	<u>276,200</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions/OPEB	-	-	385,142	385,142
Total deferred inflows of resources	<u>0</u>	<u>0</u>	<u>385,142</u>	<u>385,142</u>
NET POSITION				
Net investment in capital assets	(108)	-	410	302
Unrestricted	<u>96,077</u>	<u>62,282</u>	<u>799,842</u>	<u>958,201</u>
Total net position	<u>\$ 95,969</u>	<u>\$ 62,282</u>	<u>\$ 800,252</u>	<u>\$ 958,503</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION**
COMMUNITY DEVELOPMENT SUB-FUNDS
For the Year Ended
June 30, 2022

	503 CDD Planning Fund	504 CDD Onsite & Engineering Fund	505 CDD Building Fund	Totals June 30, 2022
Operating revenues				
Charges for services	\$ 65,496	\$ 135,215	\$ 1,208,108	\$ 1,408,819
Total operating revenues	<u>65,496</u>	<u>135,215</u>	<u>1,208,108</u>	<u>1,408,819</u>
Operating expenses				
Personal services	162,834	154,857	778,188	1,095,879
Materials and services	13,757	35,093	194,623	243,473
Depreciation/amortization	3,914	-	820	4,734
Total operating expenses	<u>180,505</u>	<u>189,950</u>	<u>973,631</u>	<u>1,344,086</u>
Operating income (loss)	<u>(115,009)</u>	<u>(54,735)</u>	<u>234,477</u>	<u>64,733</u>
Non-operating revenues (expenses)				
Investment earnings	1,045	701	9,251	10,997
Other	115	-	27,386	27,501
Total non-operating revenue (expenses)	<u>1,160</u>	<u>701</u>	<u>36,637</u>	<u>38,498</u>
Income before contributions and transfers	<u>(113,849)</u>	<u>(54,034)</u>	<u>271,114</u>	<u>103,231</u>
Contributions and transfers				
Transfers in	48,000	10,000	-	58,000
Transfers out	(5,736)	(14,236)	(119,330)	(139,302)
Government services	(19,265)	(19,559)	(93,299)	(132,123)
Total contributions and transfers	<u>22,999</u>	<u>(23,795)</u>	<u>(212,629)</u>	<u>(213,425)</u>
Net change in net position	<u>(90,850)</u>	<u>(77,829)</u>	<u>58,485</u>	<u>(110,194)</u>
Net position, July 1	<u>186,819</u>	<u>140,111</u>	<u>741,767</u>	<u>1,068,697</u>
Net position, June 30	<u>\$ 95,969</u>	<u>\$ 62,282</u>	<u>\$ 800,252</u>	<u>\$ 958,503</u>

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

For the Year Ended
June 30, 2022

	503 CDD Planning Fund	504 CDD Onsite & Engineering Fund	505 CDD Building Fund	Totals June 30, 2022
Cash flows from operating activities				
Receipts from customers	\$ 65,516	\$ 136,240	\$ 1,225,483	\$ 1,427,239
Payments to employees	(162,834)	(154,857)	(745,958)	(1,063,649)
Payments to suppliers	(14,227)	(37,570)	(211,475)	(263,272)
Net cash provided by operating activities	<u>(111,545)</u>	<u>(56,187)</u>	<u>268,050</u>	<u>100,318</u>
Cash flows from non-capital financing activities				
Interfund activity	<u>22,999</u>	<u>(23,795)</u>	<u>(212,629)</u>	<u>(213,425)</u>
Net cash provided (used) by non-capital financing activities	<u>22,999</u>	<u>(23,795)</u>	<u>(212,629)</u>	<u>(213,425)</u>
Cash flows from capital and related financing activities				
Lease payable principal payment	<u>(3,806)</u>	<u>-</u>	<u>-</u>	<u>(3,806)</u>
Net cash used by capital and related financing activities	<u>(3,806)</u>	<u>0</u>	<u>0</u>	<u>(3,806)</u>
Cash flows from investing activities				
Interest earned and other	<u>1,160</u>	<u>701</u>	<u>36,637</u>	<u>38,498</u>
Net cash provided by investing activities	<u>1,160</u>	<u>701</u>	<u>36,637</u>	<u>38,498</u>
Net increase in cash and cash equivalents	(91,192)	(79,281)	92,058	(78,415)
Cash and cash equivalents, beginning	<u>187,515</u>	<u>143,787</u>	<u>1,322,899</u>	<u>1,654,201</u>
Cash and cash equivalents, ending	<u>\$ 96,323</u>	<u>\$ 64,506</u>	<u>\$ 1,414,957</u>	<u>\$ 1,575,786</u>
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ (115,009)	\$ (54,735)	\$ 234,477	\$ 64,733
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	3,914	-	820	4,734
Change in accounts receivable	20	1,025	17,375	18,420
Change in accounts payable	(470)	(2,477)	(16,852)	(19,799)
Change in net pension liability	-	-	(357,390)	(357,390)
Change in deferred outflows	-	-	103,348	103,348
Change in deferred inflows	-	-	286,272	286,272
Total adjustments	<u>3,464</u>	<u>(1,452)</u>	<u>33,573</u>	<u>35,585</u>
Net cash provided by operating activities	<u>\$ (111,545)</u>	<u>\$ (56,187)</u>	<u>\$ 268,050</u>	<u>\$ 100,318</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 65,496	\$ 73,000	\$ 73,000	\$ 7,504
Interest earned	1,045	1,500	1,500	455
Miscellaneous revenue	115	500	500	385
Total revenues	<u>66,656</u>	<u>75,000</u>	<u>75,000</u>	<u>8,344</u>
Expenditures				
Personal services	162,834	192,390	192,390	29,556
Materials and services	17,563	48,000	48,000	30,437
Operating contingency	-	20,000	20,000	20,000
Total expenditures	<u>180,397</u>	<u>260,390</u>	<u>260,390</u>	<u>79,993</u>
Excess of revenues over (under) expenditures	<u>(113,741)</u>	<u>(185,390)</u>	<u>(185,390)</u>	<u>(71,649)</u>
Other financing sources (uses)				
Transfers in	48,000	48,000	48,000	-
Transfers out	(5,736)	(5,736)	(5,736)	-
Government services	(19,265)	(23,491)	(23,491)	(4,226)
Total other financing sources (uses)	<u>22,999</u>	<u>18,773</u>	<u>18,773</u>	<u>(4,226)</u>
Net change in fund balance	<u>(90,742)</u>	<u>(166,617)</u>	<u>(166,617)</u>	<u>(75,875)</u>
Available fund balance, July 1	<u>186,819</u>	<u>187,447</u>	<u>187,447</u>	<u>628</u>
Available fund balance, June 30	<u>\$ 96,077</u>	<u>\$ 20,830</u>	<u>\$ 20,830</u>	<u>\$ (75,247)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 135,215	\$ 148,500	\$ 148,500	\$ 13,285
Intergovernmental revenues	-	5,000	5,000	5,000
Interest earned	701	1,000	1,000	299
Total revenues	<u>135,916</u>	<u>154,500</u>	<u>154,500</u>	<u>18,584</u>
Expenditures				
Personal services	154,857	175,170	175,170	20,313
Materials and services	35,093	64,500	64,500	29,407
Total expenditures	<u>189,950</u>	<u>239,670</u>	<u>239,670</u>	<u>49,720</u>
Excess of revenues over (under) expenditures	<u>(54,034)</u>	<u>(85,170)</u>	<u>(85,170)</u>	<u>(31,136)</u>
Other financing sources (uses)				
Transfers in	10,000	10,000	10,000	-
Transfers out	(14,236)	(14,236)	(14,236)	-
Government services	(19,559)	(20,118)	(20,118)	(559)
Total other financing sources (uses)	<u>(23,795)</u>	<u>(24,354)</u>	<u>(24,354)</u>	<u>(559)</u>
Net change in fund balance	(77,829)	(109,524)	(109,524)	(31,695)
Available fund balance, July 1	<u>140,111</u>	<u>133,843</u>	<u>133,843</u>	<u>(6,268)</u>
Available fund balance, June 30	<u>\$ 62,282</u>	<u>\$ 24,319</u>	<u>\$ 24,319</u>	<u>\$ (37,963)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 1,208,108	\$ 778,500	\$ 778,500	\$ (429,608)
Interest earned	9,251	10,000	10,000	749
Miscellaneous revenue	27,386	4,200	4,200	(23,186)
Total revenues	1,244,745	792,700	792,700	(452,045)
Expenditures				
Personal services	745,957	843,982	843,982	98,025
Materials and services	194,624	147,000	147,000	(47,624)
Operating contingency	-	400,000	400,000	400,000
Total expenditures	940,581	1,390,982	1,390,982	450,401
Excess of revenues over (under) expenditures	304,164	(598,282)	(598,282)	(902,446)
Other financing sources (uses)				
Transfers out	(119,330)	(119,330)	(119,330)	-
Government services	(93,299)	(94,450)	(94,450)	(1,151)
Total other financing sources (uses)	(212,629)	(213,780)	(213,780)	(1,151)
Net change in fund balance	91,535	(812,062)	(812,062)	(903,597)
Available fund balance, July 1	1,327,316	1,070,710	1,070,710	(256,606)
Available fund balance, June 30	1,418,851	<u>\$ 258,648</u>	<u>\$ 258,648</u>	<u>\$(1,160,203)</u>

Reconciliation of budgetary fund balance to GAAP net position

PERS related liabilities and deferrals	(604,409)
OPEB related liabilities and deferrals	(14,600)
Capital assets - net	410
GAAP Ending net position	<u><u>\$ 800,252</u></u>

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

(Budgetary Basis)
 For the Year Ended
 June 30, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 50,998	\$ 36,100	\$ 36,100	\$ (14,898)
Interest earned	621	500	500	(121)
Miscellaneous revenue	1,000	-	-	(1,000)
Total revenues	<u>52,619</u>	<u>36,600</u>	<u>36,600</u>	<u>(16,019)</u>
Expenditures				
Personal services	80,213	105,323	105,323	25,110
Materials and services	14,192	48,200	48,200	34,008
Total expenditures	<u>94,405</u>	<u>153,523</u>	<u>153,523</u>	<u>59,118</u>
Excess of revenues over (under) expenditures	<u>(41,786)</u>	<u>(116,923)</u>	<u>(116,923)</u>	<u>(75,137)</u>
Other financing sources (uses)				
Transfers in	83,770	83,770	83,770	-
Government services	(6,932)	(13,400)	(13,400)	(6,468)
Total other financing sources (uses)	<u>76,838</u>	<u>70,370</u>	<u>70,370</u>	<u>(6,468)</u>
Net change in fund balance	35,052	(46,553)	(46,553)	(81,605)
Available fund balance, July 1	<u>124,017</u>	<u>80,644</u>	<u>80,644</u>	<u>(43,373)</u>
Available fund balance, June 30	<u>\$ 159,069</u>	<u>\$ 34,091</u>	<u>\$ 34,091</u>	<u>\$ (124,978)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 269,175	\$ 127,000	\$ 127,000	\$ (142,175)
Interest earned	2,143	1,500	1,500	(643)
Miscellaneous revenue	4,048	-	-	(4,048)
Total revenues	<u>275,366</u>	<u>128,500</u>	<u>128,500</u>	<u>(146,866)</u>
Expenditures				
Materials and services	87,493	134,900	134,900	47,407
Capital outlay	-	110,000	110,000	110,000
Total expenditures	<u>87,493</u>	<u>244,900</u>	<u>244,900</u>	<u>157,407</u>
Excess of revenues over (under) expenditures	<u>187,873</u>	<u>(116,400)</u>	<u>(116,400)</u>	<u>(304,273)</u>
Other financing sources (uses)				
Transfers out	(24,791)	(24,791)	(24,791)	-
Government services	(5,285)	(8,410)	(8,410)	(3,125)
Total other financing sources (uses)	<u>(30,076)</u>	<u>(33,201)</u>	<u>(33,201)</u>	<u>(3,125)</u>
Net changes in fund balance	157,797	(149,601)	(149,601)	(307,398)
Available fund balance, July 1	<u>256,343</u>	<u>250,995</u>	<u>250,995</u>	<u>(5,348)</u>
Available fund balance, June 30	414,140	<u>\$ 101,394</u>	<u>\$ 101,394</u>	<u>\$ (312,746)</u>

Reconciliation of budgetary fund balance to GAAP net position

Capital assets - net	<u>39,356</u>
GAAP Ending net position	<u>\$ 453,496</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, 2022

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2022
ASSETS				
Current assets				
Cash and investments	\$ 1,235,440	\$ 315,392	\$ 550,421	\$ 2,101,253
Accounts receivable	-	-	32,499	32,499
Inventories	-	-	59,485	59,485
Total current assets	<u>1,235,440</u>	<u>315,392</u>	<u>642,405</u>	<u>2,193,237</u>
Noncurrent assets				
Capital assets				
Equipment and improvements	-	236,547	2,021,581	2,258,128
Accumulated depreciation	-	(260,437)	(1,232,608)	(1,493,045)
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>(23,890)</u>	<u>788,973</u>	<u>765,083</u>
Total assets	<u>1,235,440</u>	<u>291,502</u>	<u>1,431,378</u>	<u>2,958,320</u>
LIABILITIES				
Accounts payable and other current liabilities	-	-	141	141
Total liabilities	<u>0</u>	<u>0</u>	<u>141</u>	<u>141</u>
NET POSITION				
Net investment in capital assets	-	(23,890)	788,973	765,083
Unrestricted	<u>1,235,440</u>	<u>315,392</u>	<u>642,264</u>	<u>2,193,096</u>
Total net position	<u>\$ 1,235,440</u>	<u>\$ 291,502</u>	<u>\$ 1,431,237</u>	<u>\$ 2,958,179</u>

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

For the Year Ended
June 30, 2022

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2022
Operating revenues				
Charges for services	\$ 204,119	\$ 451,820	\$ 845,575	\$ 1,501,514
Total operating revenues	<u>204,119</u>	<u>451,820</u>	<u>845,575</u>	<u>1,501,514</u>
Operating expenses				
Workers comp and unemployment	316,544	-	-	316,544
PERS UAL lump sum payment	750,000	-	-	750,000
Personal services	-	5,056	-	5,056
Materials and services	-	366,976	701,929	1,068,905
Capital outlay	-	20,000	1,000	21,000
Depreciation	-	35,082	16,895	51,977
Total operating expenses	<u>1,066,544</u>	<u>427,114</u>	<u>719,824</u>	<u>2,213,482</u>
Operating income (loss)	<u>(862,425)</u>	<u>24,706</u>	<u>125,751</u>	<u>(711,968)</u>
Non-operating revenues (expenses)				
Investment earnings	7,261	1,485	2,916	11,662
Other revenue	-	-	39,341	39,341
PERS adjustment for side account	835,295	-	-	835,295
Total non-operating revenue (expenses)	<u>842,556</u>	<u>1,485</u>	<u>42,257</u>	<u>886,298</u>
Income before contributions and transfers	<u>(19,869)</u>	<u>26,191</u>	<u>168,008</u>	<u>174,330</u>
Contributions and transfers				
Transfers in	36,720	40,000	-	76,720
Government services	(19,119)	(29,834)	(51,012)	(99,965)
Total contributions and transfers	<u>17,601</u>	<u>10,166</u>	<u>(51,012)</u>	<u>(23,245)</u>
Net change in net position	<u>(2,268)</u>	<u>36,357</u>	<u>116,996</u>	<u>151,085</u>
Net position, July 1	<u>1,237,708</u>	<u>255,145</u>	<u>1,314,241</u>	<u>2,807,094</u>
Net position, June 30	<u>\$ 1,235,440</u>	<u>\$ 291,502</u>	<u>\$ 1,431,237</u>	<u>\$ 2,958,179</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2022

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2022
Cash flows from operating activities				
Receipts from interfund services provided	\$ 204,119	\$ 451,820	\$ 833,048	\$ 1,488,987
Payments to employees	-	(5,056)	-	(5,056)
Payments to suppliers	(1,066,544)	(392,449)	(738,251)	(2,197,244)
Net cash provided (used) by operating activities	(862,425)	54,315	94,797	(713,313)
Cash flows from non-capital financing activities				
Government services	(19,120)	(29,834)	(51,012)	(99,966)
Transfers from other funds	36,720	40,000	-	76,720
Net cash provided (used) by non-capital financing activities	17,600	10,166	(51,012)	(23,246)
Cash flows from capital and related financing activities				
Purchase of capital assets	-	-	(28,151)	(28,151)
Net cash used by capital and related financing activities	0	0	(28,151)	(28,151)
Cash flows from investing activities				
Interest earned and other	7,261	1,485	42,257	51,003
PERS adjustment for side account	835,295	-	-	835,295
Net cash provided by investing activities	842,556	1,485	42,257	886,298
Net increase (decrease) in cash and cash equivalents	(2,269)	65,966	57,891	121,588
Cash and cash equivalents, beginning	1,237,709	249,426	492,530	1,979,665
Cash and cash equivalents, ending	\$ 1,235,440	\$ 315,392	\$ 550,421	\$ 2,101,253

(Continued on next page)
JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2022

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2022
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ (862,425)	\$ 24,706	\$ 125,751	\$ (711,968)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	35,082	16,895	51,977
Change in accounts receivable	-	-	(12,527)	(12,527)
Change in inventory	-	-	(30,705)	(30,705)
Change in accounts payable	-	(5,473)	(4,617)	(10,090)
Total adjustments	<u>0</u>	<u>29,609</u>	<u>(30,954)</u>	<u>(1,345)</u>
Net cash provided by operating activities	<u>\$ (862,425)</u>	<u>\$ 54,315</u>	<u>\$ 94,797</u>	<u>\$ (713,313)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 204,119	\$ 150,000	\$ 150,000	\$ (54,119)
Interest earned	7,261	5,000	5,000	(2,261)
Miscellaneous revenue	835,295	750,000	750,000	(85,295)
Total revenues	<u>1,046,675</u>	<u>905,000</u>	<u>905,000</u>	<u>(141,675)</u>
Expenditures				
Unemployment	38,343	60,000	60,000	21,657
Workers compensation	278,201	200,000	200,000	(78,201)
PERS and payroll related benefits	750,000	750,000	750,000	-
Operating contingency	-	50,000	50,000	50,000
Total expenditures	<u>1,066,544</u>	<u>1,060,000</u>	<u>1,060,000</u>	<u>(6,544)</u>
Excess of revenues over (under) expenditures	<u>(19,869)</u>	<u>(155,000)</u>	<u>(155,000)</u>	<u>(135,131)</u>
Other financing sources (uses)				
Transfers in	36,720	36,720	36,720	-
Government services	(19,119)	(24,000)	(24,000)	(4,881)
Total other financing sources (uses)	<u>17,601</u>	<u>12,720</u>	<u>12,720</u>	<u>(4,881)</u>
Net change in fund balance	(2,268)	(142,280)	(142,280)	(140,012)
Available fund balance, July 1	<u>1,237,708</u>	<u>1,224,500</u>	<u>1,224,500</u>	<u>(13,208)</u>
Available fund balance, June 30	<u>\$ 1,235,440</u>	<u>\$ 1,082,220</u>	<u>\$ 1,082,220</u>	<u>\$ (153,220)</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 451,820	\$ 448,320	\$ 448,320	\$ (3,500)
Interest earned	1,485	200	200	(1,285)
Total revenues	<u>453,305</u>	<u>448,520</u>	<u>448,520</u>	<u>(4,785)</u>
Expenditures				
Personal services	5,056	5,401	5,401	345
Materials and services	366,976	519,500	519,500	152,524
Capital outlay	20,000	20,000	20,000	-
Operating contingency	-	50,000	50,000	50,000
Total expenditures	<u>392,032</u>	<u>594,901</u>	<u>594,901</u>	<u>202,869</u>
Excess of revenues over (under) expenditures	<u>61,273</u>	<u>(146,381)</u>	<u>(146,381)</u>	<u>(207,654)</u>
Other financing sources (uses)				
Transfers in	40,000	40,000	40,000	-
Government services	(29,834)	(36,000)	(36,000)	(6,166)
Total other financing sources (uses)	<u>10,166</u>	<u>4,000</u>	<u>4,000</u>	<u>(6,166)</u>
Net change in fund balance	71,439	(142,381)	(142,381)	(213,820)
Available fund balance, July 1	<u>243,953</u>	<u>310,500</u>	<u>310,500</u>	<u>66,547</u>
Available fund balance, June 30	315,392	<u>\$ 168,119</u>	<u>\$ 168,119</u>	<u>\$ (147,273)</u>

Reconciliation of budgetary fund balance to GAAP net position

Capital assets - net	<u>(23,890)</u>
GAAP Ending net position	<u>\$ 291,502</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, 2022

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 845,576	\$ 560,000	\$ 560,000	\$ (285,576)
Interest earned	2,916	3,500	3,500	584
Miscellaneous revenue	39,340	15,000	15,000	(24,340)
Total revenues	<u>887,832</u>	<u>578,500</u>	<u>578,500</u>	<u>(309,332)</u>
Expenditures				
Materials and services	732,905	504,100	504,100	(228,805)
Capital outlay	28,880	330,681	330,681	301,801
Operating contingency	-	105,919	105,919	105,919
Total expenditures	<u>761,785</u>	<u>940,700</u>	<u>940,700</u>	<u>178,915</u>
Excess of revenues over (under) expenditures	<u>126,047</u>	<u>(362,200)</u>	<u>(362,200)</u>	<u>(488,247)</u>
Other financing sources (uses)				
Government services	(51,012)	(42,000)	(42,000)	9,012
Total other financing sources (uses)	<u>(51,012)</u>	<u>(42,000)</u>	<u>(42,000)</u>	<u>9,012</u>
Net change in fund balance	75,035	(404,200)	(404,200)	(479,235)
Available fund balance, July 1	<u>507,744</u>	<u>404,200</u>	<u>404,200</u>	<u>(103,544)</u>
Available fund balance, June 30	582,779	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (582,779)</u>

Reconciliation of budgetary fund balance to GAAP net position

Fuel inventory	59,485
Capital assets - net	<u>788,973</u>
GAAP Ending net position	<u>\$ 1,431,237</u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
CUSTODIAL FUND
For the Year Ended June 30, 2022

	Balance June 30, 2021	Additions	Deductions	Balance June 30, 2022
ASSETS				
Taxes Receivable	\$ 1,021,227	\$ 24,360,485	\$ (24,398,087)	\$ 983,625
TOTAL ASSETS	\$ 1,021,227	\$ 24,360,485	\$ (24,398,087)	\$ 983,625
LIABILITIES				
Distributions pending to other entities	\$ 1,021,227	\$ 24,360,485	\$ (24,398,087)	\$ 983,625
TOTAL LIABILITIES	\$ 1,021,227	\$ 24,360,485	\$ (24,398,087)	\$ 983,625

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, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2022</u>
ASSETS				
Investment trust fund of the county treasurer	\$ 19,662,849	\$ 28,032,771	\$ 21,488,010	\$ 26,207,610
TOTAL ASSETS	<u>\$ 19,662,849</u>	<u>\$ 28,032,771</u>	<u>\$ 21,488,010</u>	<u>\$ 26,207,610</u>
NET POSITION				
Restricted for external investment pool participants	\$ 19,662,849	\$ 28,032,771	\$ 21,488,010	\$ 26,207,610
TOTAL NET POSITION	<u>\$ 19,662,849</u>	<u>\$ 28,032,771</u>	<u>\$ 21,488,010</u>	<u>\$ 26,207,610</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, 2022

	Beginning Cash Balance	Receipts		Disbursements	Balance June 30, 2022
		Taxes and UTA Interest	Other Receipts		
Taxing district					
Cities	\$ 7,629,969	\$ 3,016,731	\$ 159,124	\$ 1,450,000	\$ 9,355,824
Fire patrol and districts	2,832,114	2,881,763	222,332	3,315,056	2,621,153
Special district	2,334,608	1,986,717	170,570	2,488,398	2,003,497
Schools					
COCC	6,134	1,396,701	1,624	1,403,762	697
Education service districts	20,567	415,619	8,395	429,355	15,226
Redmond	26,569	2,196,815	21,927	2,224,830	20,481
Culver	1,237,778	2,778,905	98,212	2,633,088	1,481,807
Ashwood	533,259	-	387,552	350,000	570,811
Black Butte	1,223,614	311,638	13,158	590,000	958,410
Madras	991,817	8,218,970	172,298	3,214,289	6,168,796
Sisters	-	3,253	-	3,253	-
Other trust funds					
Transient room tax	266,253	-	843,560	972,241	137,572
Tax collector	144,221	-	463,223	507,570	99,874
Other trust funds	2,279,066	513,397	1,588,133	1,906,168	2,474,428
Unallocated interest	136,880	-	162,154	-	299,034
Total county treasurer	<u>\$ 19,662,849</u>	<u>\$ 23,720,509</u>	<u>\$ 4,312,262</u>	<u>\$ 21,488,010</u>	<u>\$ 26,207,610</u>

JEFFERSON COUNTY, OREGON
SUMMARY SCHEDULE OF ELECTED OFFICIAL ACCOUNTS
 For the Year Ended
 June 30, 2022

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
Sheriff				
Commissary checking	\$ 82,616	\$ 533,928	\$ (512,221)	\$ 104,323
Total sheriff	<u>82,616</u>	<u>533,928</u>	<u>(512,221)</u>	<u>104,323</u>
Total all elected officials	<u>\$ 82,616</u>	<u>\$ 533,928</u>	<u>\$ (512,221)</u>	<u>\$ 104,323</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, 2022, and have issued our report thereon dated March 15, 2023.

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 Government Fund	Smoke management	\$749
General Government Fund	Transfers	\$1,044
Public Health Fund	CO health board	\$167,184
Public Health Fund	MH alcohol and drug program	\$154,668
Public Health Fund	Early learning initiative	\$35,598
Veterans Fund	Veterans service expansion	\$1
Building and Grounds Fund	SDC CRR Parks	\$197
Self Insurance Fund	Workers Compensation	\$78,201

- Budgeted transfers were not balanced across all funds. Budgeted transfers into various funds should always be offset with budgeted transfers out of the applicable funds.
- The budget for program 202 Road Fund was adopted with resources in excess of requirements. Unappropriated fund balance should have been increased for the excess.
- Public contracting – no evidence provided for quotes for the Health and Wellness Center audio/video system and no bid process documents for the Health Department furniture purchased.

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 March 15, 2023, 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
March 15, 2023



Oregon Secretary of State – Audits Division

Summary of Revenues and Expenditures

A. Municipal corporation information			
Municipality name: <u>Jefferson County, Oregon</u>			
Address line 1: <u>66 SE D Street</u>	Reporting period: From <u>07/01/2021</u>		
Address line 2: _____	To <u>06/30/2022</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	
1. Regarding internal controls over financial reporting, how many significant deficiencies and material weaknesses were reported? <u>0</u>	3. How were deficiencies communicated? Check all that apply. <input type="checkbox"/> Report issued in accordance with Government Auditing Standards <input type="checkbox"/> Communication in accordance with Statements on Auditing Standards AU-C 265 "Communicating Internal Control Related Matters Identified in an Audit" <input type="checkbox"/> Other (specify communication): _____ <input checked="" type="checkbox"/> No deficiencies
2. Of those control deficiencies reported, how many resulted in the following: Accounting errors/Misstatements: _____ Noncompliance: _____	Per OAR 162-010-0230, a copy must be filed with Secretary of State.

C. Summary of revenues and expenditures

Revenues and/or receipts		Expenditures and/or disbursements	
a. Revenues from government-wide statement of activities:	\$ 39,352,340	a. Expenditures from government-wide statement of activities:	\$ 35,569,580
b. Fiduciary fund additions:	\$ 52,393,256	b. Fiduciary fund deductions:	\$ 45,848,495
c. Gross revenues subtotal (a + b):	\$ 91,745,596	c. Gross expenditures subtotal (a + b):	\$ 81,418,075
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:	\$ 52,393,256	e. Turnovers to other municipal corporations:	\$ 45,848,495
f. Exempt revenue subtotal (d + e):	\$ 52,393,256	f. Exempt expenditures subtotal (d + e):	\$ 45,848,495
g. Net revenues (c – f):	\$ 39,352,340	g. Net expenditures (c – f):	\$ 35,569,580

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>03/15/2023</u>
Municipal contact name, title: <u>Kate Knop, 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, 2022

JEFFERSON COUNTY, OREGON
SINGLE AUDIT
June 30, 2022

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JEFFERSON COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended
June 30, 2022

Federal Agency, Pass Through Organization, & Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
United States Department of Agriculture (USDA)			
Passed through the OHA			
Special Supplemental Nutrition Program for WIC	10.557	169515	\$ 159,560
Forest Service Schools and Roads Cluster			
Passed through the Oregon Department of Agriculture			
** Schools and Roads: Grants to States	10.665	Not available	21,795
** Schools and Roads: Grants to States	10.665	148014	444,388
Passed through the USDA			
** Schools and Roads: Grants to Counties	10.666	Not available	1,934
Total Forest Service Schools and Roads Cluster			<u>468,117</u>
Total United States Department of Agriculture (USDA)			<u>627,677</u>
Department of Commerce (DOC)			
Passed through the DOC			
Economic Adjustment Assistance	11.307	Not available	130,000
Total Department of Commerce (DOC)			<u>130,000</u>
Department of Justice (DOJ)			
Passed through the Oregon DOJ CVSSD			
* Crime Victim Assistance: Non-Competitive Project	16.575	VOCA/CFA-2019- JeffersonCo.DAVAP-00032	18,433
* Crime Victim Assistance: Non-Competitive Project	16.575	VOCA/CFA-2021- JeffersonCo.DAVAP-00075	57,113
* Crime Victim Assistance: Competitive Project	16.575	VOCA-C-2019- JeffersonCo.DAVAP-00008	35,595
* Violence Against Women Formula Grants: STOP Grant	16.588	VAWA-C-2020- JeffersonCo.DAVAP-00012	100,900
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	194,875
Improving Criminal Justice Responses	16.590	2016-WE-AX-0035	111,736
Total Department of Justice (DOJ)			<u>518,651</u>
Department of Transportation (DOT)			
Highway Planning and Construction Cluster			
Passed through the Oregon Department of Transportation			
Highway Planning and Construction	20.205	Not available	150,164
Passed through the DOT			
Federal Lands Access Program (FLAP)	20.224	Not available	5,334
Total Highway Planning and Construction Cluster			<u>155,498</u>
Total Department of Transportation (DOT)			<u>155,498</u>

(Continued on the next page)

JEFFERSON COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended
June 30, 2022

Federal Agency, Pass Through Organization, & Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
US Department of the Treasury			
Passed through the DAS			
COVID-19 - Coronavirus Relief Funds	21.019	Not available	\$ 220,427
** COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Not available	196,453
Total US Department of the Treasury			<u>416,880</u>
Environmental Protection Agency			
Passed through the OHA			
State Public Water System Supervision	66.432	169515	2,848
Drinking Water State Revolving Fund Cluster			
Passed through the OHA			
Capitalization Grants for Drinking Water State Revolving Funds	66.468	169515	3,418
Total Drinking Water State Revolving Fund Cluster			<u>3,418</u>
Total Environmental Protection Agency			<u>6,266</u>
Department of Health and Human Services			
Passed through the OHA			
Public Health Emergency Preparedness	93.069	169515	58,031
Title V State Sexual Risk Avoidance Education Programs	93.235	157096	819
Immunization Cooperative Agreements	93.268	169515	11,608
COVID-19 - Immunization Cooperative Agreements	93.268	169515	115,214
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	169515	431,607
COVID-19 - Public Health Emergency Response: COVID-19 Response	93.354	169515	3,843
COVID-19 - Public Health Emergency Response: COVID COAG Funds	93.354	169515	65,100
COVID-19 - Public Health Emergency Response: ARPA WF Funding	93.354	169515	10,190
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke - Community Chronic Disease	93.426	159815	10,000
Medicaid Cluster			
Passed through the OHA			
Medical Assistance Program: MCAH General Funds & Title XIX	93.778	169515	4,195
Medical Assistance Program: MCAH Perinatal	93.778	169515	2,236
Medical Assistance Program: Reproductive Health	93.778	Not Available	1,377
Medical Assistance Program: Medicaid Admin Claiming	93.778	142375	65,914
Total Medicaid Cluster			<u>73,722</u>

(Continued on the next page)

JEFFERSON COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended
June 30, 2022

Federal Agency, Pass Through Organization, & Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
Department of Health and Human Services (Continued)			
Passed through the HHS			
* Block Grants for Community Mental Health Services	93.958	166044	\$ 13,886
* Block Grants for Community Mental Health Services	93.958	173137	13,886
* Block Grants for Prev and Trtmt of Substance Abuse	93.959	173137	16,195
Passed through the OHA			
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	169515	44,273
Maternal and Child Health Services Block Grant to the States: Title V	93.994	169515	22,063
Maternal and Child Health Services Block Grant to the States: Oregon Mothers Care	93.994	169515	8,351
Passed through the OHSU			
Maternal and Child Health Services Block Grant to the States: CaCoon High Risk Infants	93.994	4B04MC06604-01-044	27,406
Total Department of Health and Human Services (HHS)			<u>926,194</u>
Department of Homeland Security (DHS)			
Passed through the OSMB			
Boating Safety Financial Assistance	97.012	250-1920	143,588
Passed through the DHS			
Natural Hazard Mitigation Plan	97.039	18-913	9,352
Passed through the OEM/EMPG			
Emergency Management Performance Grants	97.042	20-516	55,510
Passed through the OEM/SHSP			
Homeland Security Grant Program: Night Vision	97.067	20-225	24,882
Homeland Security Grant Program: Body Armor	97.067	21-222	6,991
Total Department of Homeland Security (DHS)			<u>240,323</u>
Total Federal Financial Assistance			<u><u>\$ 3,021,489</u></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, 2022

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, 2022.

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, 2022

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 2022-001 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 State and Local Fiscal Recovery Funds	CFDA 21.027		\$196,453
Department of Agriculture			
Passed through State of Oregon			
Forest Service Schools and Roads Cluster			
Schools and Roads Grants to States	CFDA 10.665		\$466,183
Schools and Roads Grants to Counties	CFDA 10.666		\$1,934

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, 2022

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

2022-001

Significant Deficiency in Internal Control over Compliance

Federal Program: CFDA #10.665 – Schools and Roads Cluster: Grants to States

Compliance Requirements Effected: Reporting

Criteria or specific requirement (including statutory, regulatory, or other citation): The Secure Rural Schools and Community Self-Determination Act of 2000 requires a county receiving Title III funds to submit to the Secretary of Agriculture an annual certification that funds have been spent for authorized uses.

Condition and Context: During our review of the annual certification for calendar year 2021, we found the report incorrectly reported the total expenditures of Title III funds. According to the general ledger, the county spent \$33,189 of Title III funds in calendar year 2021. The certification reported total expenditures of \$39,293.

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

Cause: There is a lack of internal control over compliance related to reporting total Title III expenditures. The county lacks report verification process prior to submission.

Effect: The effect is noncompliance with reporting requirements.

Recommendation: It is recommended that the county implement review procedures prior to submission of the certification to the Secretary of Agriculture. We also recommend responsible officials acquire proficiencies with the general ledger software and its reporting to identify accurate information for reporting.

Views of Responsible Officials and Planned Corrective Actions: The county understands and concurs with this finding. It is the intention of the county to implement a review process to be completed prior to submitting the certification to ensure the correct numbers are used.

JEFFERSON COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2022

PRIOR 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.

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.



Mitch T. Saul, CPA
Amy K. Walker, CPA
Anna K. Bass
Harmony S. Piazza, CPA
Robert M. Armstrong, CPA

**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, 2022, and the related notes to the financial statements, which collectively comprise the county's basic financial statements, and have issued our report thereon dated March 15, 2023.

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 March 15, 2023

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
March 15, 2023



Mitch T. Saul, CPA
Amy K. Walker, CPA
Anna K. Bass
Harmony S. Piazza, CPA

Robert M. Armstrong, CPA

**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, 2022. 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, 2022.

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 2022-001, 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
March 15, 2023