

JEFFERSON COUNTY, OREGON

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

For the Year Ended June 30, 2017



**JEFFERSON COUNTY, OREGON
COUNTY OFFICIALS**

June 30, 2017

Board of Commissioners

Mike Ahern

Wayne Fording

Mae Huston

County Clerk (Registered Agent)

Kathy Marston

County Sheriff

Jim Adkins

District Attorney

Steven Leriche

Surveyor

Gary DeJarnatt

Assessor

Jean McCloskey

Treasurer/Finance Director

Brandie McNamee

County Offices

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Madras, OR 97741
(541) 325-0435

JEFFERSON COUNTY, OREGON

June 30, 2017

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Jefferson County
Madras, Oregon

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Oregon (the county), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents. The financial statements of the county as of June 30, 2016 were audited by other auditors whose report dated December 7, 2016 expressed an unmodified opinion on those statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the county as of June 30, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The schedules of PERS proportionate share of net pension liability, PERS contributions, and OPEB funding progress and the budgetary comparison information for the General Fund and major special revenue funds, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Information

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

The accompanying budgetary comparison schedules, the supplemental schedules as listed in the table of contents, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of

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

Reports on Other Legal and Regulatory Requirements

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 27, 2017, on our consideration of the county's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the county's internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated November 27, 2017, 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.

***Oster Professional Group, CPA's, LLP
OPGCPA, PC***

By Robert H. Armstrong

John Day, Oregon
November 27, 2017

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2017

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, 2017. 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 \$36,557,997 as of June 30, 2017. Of this amount, \$10,024,743 (unrestricted net assets) may be used to meet the county's on-going obligations to citizens and creditors, compared to unrestricted net assets of \$11,650,080 reported for June 30, 2016.
- ◆ The county's governmental funds reported a combined fund balance of \$21,229,968, an increase of \$1,238,419 from June 30, 2016. The largest part of the increase was in the Community Health Fund. Approximately 25.4%, or \$5,383,856, is available for spending at the county's discretion (assigned and unassigned fund balances).
- ◆ County General Fund
 - The General Fund's fund balance was \$4,245,814 as of June 30, 2017, an increase of \$295,676.
 - Fund balance is 51.8% of the General Fund's expenditures and transfers out at year end, enough for more than 6 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 79.2% of the fund's revenue.
- ◆ Total long-term liabilities (excluding pension liabilities) were \$13,775,482 as of June 30, 2017, compared to total long-term liabilities of \$14,044,698 as of June 30, 2016. The pension liability is \$9,655,221 as of June 30, 2017 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

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2017

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.

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

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

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

The government-wide financial statements can be found on pages 15 through 17 of this report.

Fund Financial Statements

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

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

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

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2017

Expenditures and Changes in Fund Balances are reconciled to the government-wide Statements of Net Position and Statement of Activities.

The county maintains 12 governmental funds (each with multiple sub-funds). Information is presented separately in the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Road Fund, Sheriff Fund, Buildings and Grounds Fund, General Government Fund, and Community Health Fund, which are considered to be major funds. Data from the other 6 governmental funds are combined into a single, aggregated presentation. Individual fund data for each major sub-fund and each of nonmajor governmental funds and sub-funds is provided as supplemental information.

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

Proprietary Funds: The county maintains two types of proprietary funds, enterprise funds and internal service funds. Enterprise funds are used to report the same functions as business-type activities in the government-wide financial statements. The county uses enterprise funds to account for its transfer station and landfill, fairgrounds RV park, and community development. Internal service funds provide services to other funds including self-insurance, carpool, and network/telephone. Proprietary fund financial statements provide similar, but more detailed, information as the government-wide financial statements. Individual fund budgetary data for the enterprise and internal service funds is provided as supplemental information.

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

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

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

Notes to Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 31 through 57 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 60 through 67 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 70 through 190 of this report.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2017

Net Position at June 30, 2017
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	June 30, 2017	June 30, 2016	June 30, 2017	June 30, 2016	June 30, 2017	June 30, 2016
Cash and investments	\$ 22,612	\$ 20,685	\$ 1,915	\$ 1,242	\$ 24,527	\$ 21,927
Other current assets	3,168	4,809	172	140	3,340	4,949
Capital assets, net of accumulated depreciation	27,654	27,098	334	338	27,988	27,436
Total assets	<u>53,434</u>	<u>52,592</u>	<u>2,421</u>	<u>1,720</u>	<u>55,855</u>	<u>54,312</u>
Deferred outflows of resources	5,153	1,301	340	-	5,493	1,301
Total deferred outflows of resources	<u>5,153</u>	<u>1,301</u>	<u>340</u>	<u>0</u>	<u>5,493</u>	<u>1,301</u>
Current liabilities	1,106	2,059	20	32	1,126	2,091
Noncurrent liabilities	8,766	9,035	5,010	5,010	13,776	14,045
Net pension liability	9,057	3,778	598	-	9,655	3,778
Total liabilities	<u>18,929</u>	<u>14,872</u>	<u>5,628</u>	<u>5,042</u>	<u>24,557</u>	<u>19,914</u>
Deferred inflows of resources	218	992	15	-	233	992
Total deferred inflows of resources	<u>218</u>	<u>992</u>	<u>15</u>	<u>0</u>	<u>233</u>	<u>992</u>
Net position						
Net investment in capital assets	18,973	18,225	334	338	19,307	18,563
Restricted for highways and roads	2,379	2,019	-	-	2,379	2,019
Restricted for debt service	4	13	-	-	4	13
Restricted for perpetual cemetery care	124	122	-	-	124	122
Restricted for other purposes	4,719	2,340	-	-	4,719	2,340
Unrestricted	13,241	15,310	(3,216)	(3,660)	10,025	11,650
Total net position	<u>\$ 39,440</u>	<u>\$ 38,029</u>	<u>\$ (2,882)</u>	<u>\$ (3,322)</u>	<u>\$ 36,558</u>	<u>\$ 34,707</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 \$36,557,997 at June 30, 2017 and \$34,706,842 at June 30, 2016. This represents an increase in net position of \$1,853,742 compared to an increase of \$3,941,583 in the 2015-16 fiscal year.

Capital assets, which consist of the county's land, infrastructure, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 50.1 percent of total assets. The county uses these capital assets to provide services to citizens and these net assets are not available for future spending. The county had \$7,805,000 debt related to its capital assets at June 30, 2017. The county's net assets restricted for use in its road maintenance, cemetery care and grant programs total \$7,226,112 or about 19.8% of the net position. The remaining 27.4%, or \$10,024,743, 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, 2017, 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, 2017

The county's net position increased by \$1,853,742 during the fiscal year ended June 30, 2017, 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, 2017
(in thousands)

	Governmental Activities		Business-type Activities		Totals	
	June 30, 2017	June 30, 2016	June 30, 2017	June 30, 2016	June 30, 2017	June 30, 2016
Revenues						
Program revenues						
Charges for services	\$ 1,996	\$ 1,097	\$ 1,291	\$ 951	\$ 3,287	\$ 2,048
Operating grants and contributions	11,420	10,764	5	-	11,425	10,764
Capital grants and contributions	800	4,576	-	-	800	4,576
General revenues						
Property taxes	7,490	7,130	-	-	7,490	7,130
Payment in lieu of taxes	541	762	-	-	541	762
Other state and local sources	141	1,195	-	-	141	1,195
Interest on investments	106	185	16	13	122	198
Other	1,307	(4)	(34)	(81)	1,273	(85)
Total revenues	<u>23,801</u>	<u>25,705</u>	<u>1,278</u>	<u>883</u>	<u>25,079</u>	<u>26,588</u>
Expenses						
General government	5,656	4,573	-	-	5,656	4,573
Highways and streets	2,759	2,634	-	-	2,759	2,634
Public safety	8,137	8,273	-	-	8,137	8,273
Economic development	84	197	-	-	84	197
Health and welfare	4,617	5,057	-	-	4,617	5,057
Culture and recreation	578	496	-	-	578	496
Education	85	175	-	-	85	175
Debt service	302	503	-	-	302	503
Solid waste	-	-	83	67	83	67
RV park	-	-	37	33	37	33
Community development	-	-	887	638	887	638
Total expenses	<u>22,218</u>	<u>21,908</u>	<u>1,007</u>	<u>738</u>	<u>23,225</u>	<u>22,646</u>
Change in net position	1,583	3,797	271	145	1,854	3,942
Prior period adjustment	(172)	-	169	-	(3)	-
Beginning net position	<u>38,029</u>	<u>34,232</u>	<u>(3,322)</u>	<u>(3,467)</u>	<u>34,707</u>	<u>30,765</u>
Ending net position	<u>\$ 39,440</u>	<u>\$ 38,029</u>	<u>\$ (2,882)</u>	<u>\$ (3,322)</u>	<u>\$ 36,558</u>	<u>\$ 34,707</u>

Governmental Activities

During the current fiscal year, the county's net position increased by \$1,582,958, representing an increase of 4.2 percent from the prior year. Key elements of the change in the county's net position for the year ended June 30, 2017 are as follows:

- ◆ The net position of governmental activities increased by \$1,582,958. This is due to changes across many department, however primarily attributed to increase in operating grants and contributions.
- ◆ Additional PERS expense of \$57,273 as a result of recognizing the county's proportionate share of the overall PERS net pension liability as required by GASB 68.
- ◆ Capital grants and contributions were \$3,776,269 less than the prior year. This reduction was related to the courthouse construction.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2017

Business-type Activities

During the current fiscal year, the county's net position increased by \$270,784. Key elements of the change in the county's net position for the year ended June 30, 2017 are as follows:

- ◆ The net position of business-type activities increased by \$270,784. This is due in large part to increases in the community development department as a result of higher building and permit activity.
- ◆ Additional PERS expense of \$868,832 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, 2017, the county's governmental funds reported combined ending fund balances of \$21,229,968, an increase of \$1,238,419 in comparison with the prior year. Of this \$21,229,968, \$4,245,814 (20.0 percent) constitutes unassigned ending fund balance, which is available for spending at the county's discretion. Of the remaining fund balance, \$1,138,042 is assigned, \$8,079,337 is committed, \$7,226,112 is restricted, and \$540,663 is nonspendable.

General Fund: The General Fund is the primary operating fund of the county. As of June 30, 2017, unassigned fund balance was \$4,245,814. As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. The fund balance represents approximately 65.4 percent of total General Fund expenditures.

The fund balance increased by \$295,676 during the current fiscal year. This increase was primarily a result of increase in tax revenue collections from prior year.

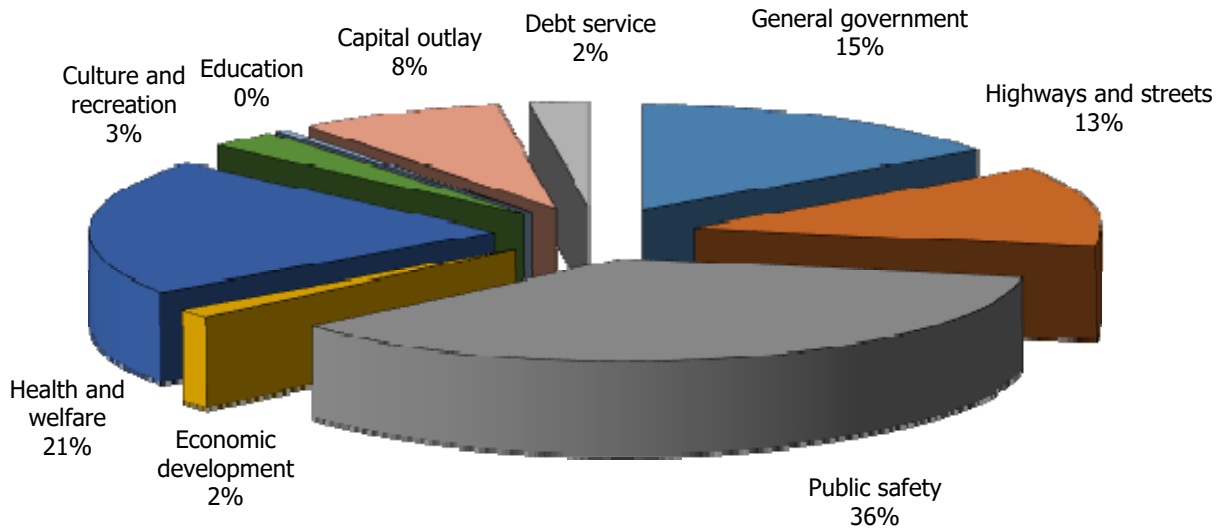
Road Fund: The fund balance decreased by \$73,007 during the year. This decrease was primarily a result of highway projects, administrative transfers and an interfund loan.

Sheriff Fund: The fund balance increased by \$486,900 during the year. This increase was primarily a result of transfers for 911, savings in jail operations due to vacancy in positions, and decrease in corrections construction.

Buildings and Grounds Fund: The fund balance increased by \$74,834 during the year. This increase was primarily a result of increase in donations and fees from Fair fund 218.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2017

Expenditures by Function - Governmental Funds



General Government Fund: The fund balance decreased by \$430,332 during the year. This decrease was primarily a result costs associated with finishing up the County Courthouse construction project, along with payout of two new county loans from the Business Loan Fund 231.

Community Health Fund: The fund balance increased by \$593,310 during the year. This increase was primarily a result of an overall increase of funding from alcohol and drug programs, and the creation of the Community Health Reserve Fund.

Nonmajor governmental funds had an increase in fund balance of \$291,038 for the year ended June 30, 2017.

Proprietary Funds

The information presented in the proprietary funds statement is similar to that in the government-wide financial statements, but provides greater detail. The ending balance of total enterprise fund net position amounts to a negative \$2,881,749. The negative balance is the result of the \$5,009,854 landfill postclosure cost liability.

Community Development Fund: The net position of this fund increased \$110,184 due to continued improvement in the local economy.

Nonmajor enterprise funds net position increased \$160,600 for the year ended June 30, 2017.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2017

GENERAL FUND BUDGETARY HIGHLIGHTS

The board of commissioners approved various changes to the adopted budget for the fiscal year ended June 30, 2017. General Fund revenues were \$634,741 more than budgeted amounts and expenditures were \$398,662 under budget. The most significant differences were: property taxes, \$347,099 more than budget, intergovernmental revenues, \$194,335 more than budget, sheriff department expenditures, \$145,858 less than budget, and non-departmental expenditures, \$54,292 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, 2017, the county had invested \$27,988,775 in capital assets, net of accumulated depreciation.

During the year, the county's investment in capital assets increased by \$553,468 net of current year depreciation. Additions to capital assets included final construction costs for the county courthouse, multiple vehicles and a variety of equipment. Current year depreciation totaled \$1,211,191 allocated to various departments.

Additional information on the county's capital assets can be found in note 4 on pages 42 and 43 of this report.

Long-term Debt

As of June 30, 2017 the county had \$7,805,000 in outstanding bonded debt, all related to the construction of the new courthouse. Other long-term liabilities include unamortized bond premium, compensated absences, the landfill postclosure cost liability, and net pension liability.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Total budgeted appropriations for the 2017-18 budget are \$48,061,893 compared to \$46,915,654 for 2016-17.

- The cost of fringe benefits, primarily health insurance will continue to have an impact on the county's budget. PERS employer contribution rates, effective June 30, 2019, will significantly increase by 16.39% on Tier1/2 and overall impact increase for all PERS obligations is 13.29%.
- The county's total budget adopted for Fiscal Year 2018 is \$48,061,893, an increase of 2.4% from the Fiscal Year 2017 budget.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2017

- The county's Assessed Valuation of Taxable Property increased from Fiscal Year 2017 to Fiscal Year 2018 nearly 3.3%, to \$1,691,192,619.
- In November 2013, voters approved a local option tax of \$1.24 per \$1,000 of assessed value that will provide funds to continue current service levels at the jail through fiscal year 2018. In November 2016, Crook County voters approved a \$10 million bond to build their own jail, which will ultimately impact Jefferson County by reducing the amount of bed rentals. Crook County Contracted bed rentals is budgeted revenue to the Jail of \$741,438 for fiscal year 2017-18.
- The State of Oregon released the biennium budget for FY17-19 which included proposed decreases in funding that will affect various county departments. As a result of the decreased State budget the county will be taking a proactive approach to resolve future budget deficits. The county has initiated the process on a 5-year long term fiscal forecast to start planning efforts as a result of various unfunded mandates.

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

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JEFFERSON COUNTY, OREGON
STATEMENT OF NET POSITION
June 30, 2017

	Governmental Activities	Business-type Activities	Total June 30, 2017
ASSETS			
Cash and investments	\$ 22,611,662	\$ 1,915,054	\$ 24,526,716
Receivables			
Property taxes	373,329	-	373,329
Other	1,615,391	64,379	1,679,770
Notes and loans receivable	722,517	-	722,517
Internal balances	(107,070)	107,070	-
Inventory	563,371	-	563,371
Capital assets, net of accumulated depreciation			
Construction in progress	25,400	-	25,400
Land	863,413	-	863,413
Infrastructure	3,392,405	-	3,392,405
Buildings	32,205,573	610,179	32,815,752
Equipment	7,271,530	91,121	7,362,651
Accumulated depreciation	(16,103,841)	(367,005)	(16,470,846)
Total capital assets	27,654,480	334,295	27,988,775
Total assets	53,433,680	2,420,798	55,854,478
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	5,152,865	339,890	5,492,755
Total deferred outflows of resources	5,152,865	339,890	5,492,755
LIABILITIES			
Current liabilities			
Accounts payable	913,174	20,347	933,521
Accrued interest payable	27,462	-	27,462
Current portion of long-term debt	165,000	-	165,000
Noncurrent liabilities			
Accrued compensated absences	276,457	-	276,457
Landfill post-closure costs	-	5,009,854	5,009,854
Unamortized bond premium	849,171	-	849,171
Long-term debt	7,640,000	-	7,640,000
Net pension liability	9,057,523	597,698	9,655,221
Total liabilities	18,928,787	5,627,899	24,556,686
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	218,012	14,538	232,550
Total deferred inflows of resources	218,012	14,538	232,550
NET POSITION			
Net investment in capital assets	18,972,847	334,295	19,307,142
Restricted for:			
Highways and streets	2,379,217	-	2,379,217
Debt service	4,060	-	4,060
Perpetual cemetery care	124,024	-	124,024
Other purposes	4,718,811	-	4,718,811
Unrestricted	13,240,787	(3,216,044)	10,024,743
Total net position	\$ 39,439,746	\$ (2,881,749)	\$ 36,557,997

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, 2017

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	\$ 5,656,723	\$ 368,515	\$ 1,338,712	\$ 800,233
Highways and streets	2,758,933	221,229	2,258,014	-
Public safety	8,136,706	1,129,304	2,785,592	-
Economic development	84,190	-	161,996	-
Health and welfare	4,616,844	81,584	4,714,130	-
Culture and recreation	578,035	195,400	73,871	-
Education	84,834	-	84,276	-
Interest on long-term debt	302,149	-	2,933	-
Total governmental activities	22,218,414	1,996,032	11,419,524	800,233
Business-type activities				
Solid Waste	83,473	196,160	-	-
RV park	37,012	75,667	1,111	-
Community development	886,757	1,018,897	3,686	-
Total business-type activities	1,007,242	1,290,724	4,797	0
Total government	\$ 23,225,656	\$ 3,286,756	\$ 11,424,321	\$ 800,233

General revenues
Taxes
 Property taxes, levied for general purposes
 Property taxes, levied for debt service
 Payment in lieu of taxes
 Other intergovernmental revenue
 Unrestricted investment earnings
 Miscellaneous
Transfers
Total general revenues and transfers
Changes in net position
Prior period adjustment
Net position - beginning
Net position - ending

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

Net (Expense) Revenue
and changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ (3,149,263)	\$ -	\$ (3,149,263)
(279,690)	-	(279,690)
(4,221,810)	-	(4,221,810)
77,806	-	77,806
178,870	-	178,870
(308,764)	-	(308,764)
(558)	-	(558)
(299,216)	-	(299,216)
(8,002,625)	0	(8,002,625)
-	112,687	112,687
-	39,766	39,766
-	135,826	135,826
0	288,279	288,279
(8,002,625)	288,279	(7,714,346)
5,735,331	-	5,735,331
1,754,845	-	1,754,845
541,088	-	541,088
141,087	-	141,087
106,062	15,706	121,768
1,261,602	12,367	1,273,969
45,568	(45,568)	-
9,585,583	(17,495)	9,568,088
1,582,958	270,784	1,853,742
(172,531)	169,944	(2,587)
38,029,319	(3,322,477)	34,706,842
\$ 39,439,746	\$ (2,881,749)	\$ 36,557,997

JEFFERSON COUNTY, OREGON
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2017

	General Fund	Road Fund	Sheriff Fund	Buildings and Grounds Fund
ASSETS				
Cash and investments	\$ 4,093,614	\$ 3,104,371	\$ 3,086,395	\$ 607,406
Receivables				
Taxes	285,145	-	84,156	-
Notes	-	-	-	-
Other	206,129	175,574	270,421	19,151
Due from other funds	-	-	-	-
Inventory	-	540,663	-	-
Total assets	<u>\$ 4,584,888</u>	<u>\$ 3,820,608</u>	<u>\$ 3,440,972</u>	<u>\$ 626,557</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 93,530	\$ 401,919	\$ 68,342	\$ 6,546
Due to other funds	-	-	23,978	127,685
Negative cash balance	-	-	-	-
Total liabilities	<u>93,530</u>	<u>401,919</u>	<u>92,320</u>	<u>134,231</u>
Deferred inflows of resources				
Unavailable property tax revenue	245,544	-	72,992	-
Unavailable notes receivable	-	-	-	-
Total deferred inflows of resources	<u>245,544</u>	<u>0</u>	<u>72,992</u>	<u>0</u>
Fund balance				
Nonspendable	-	540,663	-	-
Retricted	-	2,379,217	238,915	123,498
Committed	-	-	2,397,512	368,828
Assigned	-	498,809	639,233	-
Unassigned	4,245,814	-	-	-
Total fund balance	<u>4,245,814</u>	<u>3,418,689</u>	<u>3,275,660</u>	<u>492,326</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,584,888</u>	<u>\$ 3,820,608</u>	<u>\$ 3,440,972</u>	<u>\$ 626,557</u>

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

General Government Fund	Community Health Fund	Other Governmental Funds	Totals June 30, 2017
\$ 5,618,648	\$ 2,118,184	\$ 1,416,361	\$ 20,044,979
-	-	4,026	373,327
532,005	25,993	-	557,998
518,259	200,482	212,067	1,602,083
44,593	-	-	44,593
-	-	-	540,663
<u>\$ 6,713,505</u>	<u>\$ 2,344,659</u>	<u>\$ 1,632,454</u>	<u>\$ 23,163,643</u>

\$ 178,220	\$ 101,871	\$ 50,680	\$ 901,108
-	-	-	151,663
-	-	1,471	1,471
<u>178,220</u>	<u>101,871</u>	<u>52,151</u>	<u>1,054,242</u>

-	-	2,899	321,435
532,005	25,993	-	557,998
<u>532,005</u>	<u>25,993</u>	<u>2,899</u>	<u>879,433</u>

-	-	-	540,663
690,283	2,216,795	1,577,404	7,226,112
5,312,997	-	-	8,079,337
-	-	-	1,138,042
-	-	-	4,245,814
<u>6,003,280</u>	<u>2,216,795</u>	<u>1,577,404</u>	<u>21,229,968</u>
<u>\$ 6,713,505</u>	<u>\$ 2,344,659</u>	<u>\$ 1,632,454</u>	<u>\$ 23,163,643</u>

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JEFFERSON COUNTY, OREGON
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO STATEMENT OF NET POSITION**
June 30, 2017

Total Fund Balances		\$ 21,229,968
Capital assets are not financial resources and therefore are not reported in the governmental funds:		
Cost	\$ 43,758,321	
Accumulated depreciation	<u>(16,103,841)</u>	27,654,480
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.		
		2,799,923
Certain other assets are not available to pay for current-period expenditures, and, therefore, are deferred in the funds:		
Notes receivable		514,700
Property taxes earned but unavailable		321,435
Net pension liability is not due and payable in the current period, therefore it is not recorded in the governmental funds.		
		(9,057,523)
Deferred outflows of resources related to pensions is not due and payable in the current period, therefore it is not recorded in the governmental funds.		
		5,152,865
Deferred inflows of resources related to pensions is not current financial resources, therefore it is not recorded in the governmental funds.		
		(218,012)
Certain liabilities are not accrued until due in the governmental funds:		
Accrued interest on long-term debt		(27,462)
Accrued compensated absences		(276,457)
Unamortized bond premium		(849,171)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
		(7,805,000)
Total Net Position		<u><u>\$ 39,439,746</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, 2017

	General Fund	Road Fund	Sheriff Fund	Buildings and Grounds Fund
Revenues				
Taxes	\$ 6,094,513	\$ 206,154	\$ 1,760,171	\$ -
Licenses and permits	39,279	32,391	18,622	-
Intergovernmental revenues	1,122,670	1,872,781	740,137	78,686
Charges for services	284,541	176,764	232,933	195,399
Fines and forfeitures	35,942	-	87,589	-
Interest earned	(45,519)	22,998	28,920	4,966
Miscellaneous revenues	87,236	397,308	119,901	102,396
Total revenues	<u>7,618,662</u>	<u>2,708,396</u>	<u>2,988,273</u>	<u>381,447</u>
Expenditures				
Current				
General government	2,969,797	-	-	-
Highways and streets	-	2,673,773	-	-
Public safety	3,161,385	-	3,088,743	-
Economic development	-	-	-	-
Health and welfare	451,924	-	-	-
Culture and recreation	34,567	-	-	554,933
Education	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	1,418	-
Total expenditures	<u>6,617,673</u>	<u>2,673,773</u>	<u>3,090,161</u>	<u>554,933</u>
Excess of revenues over (under) expenditures	<u>1,000,989</u>	<u>34,623</u>	<u>(101,888)</u>	<u>(173,486)</u>
Other financing sources (uses)				
Transfers in	875,885	77,500	1,040,995	261,000
Transfers out	(1,581,198)	(185,130)	(452,207)	(12,680)
Total other financing sources (uses)	<u>(705,313)</u>	<u>(107,630)</u>	<u>588,788</u>	<u>248,320</u>
Net change in fund balance	295,676	(73,007)	486,900	74,834
Prior period adjustment	-	-	-	8,375
Available fund balance, July 1	<u>3,950,138</u>	<u>3,491,696</u>	<u>2,788,760</u>	<u>409,117</u>
Available fund balance, June 30 - by category				
Nonspendable	-	540,663	-	-
Retricted	-	2,379,217	238,915	123,498
Committed	-	-	2,397,512	368,828
Assigned	-	498,809	639,233	-
Unassigned	4,245,814	-	-	-
Available fund balance, June 30 - total	<u>\$ 4,245,814</u>	<u>\$ 3,418,689</u>	<u>\$ 3,275,660</u>	<u>\$ 492,326</u>

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

General Government Fund	Community Health Fund	Other Governmental Funds	Totals June 30, 2017
\$ 339,190	\$ -	\$ 5,855	\$ 8,405,883
54,155	54,958	9,545	208,950
948,935	4,584,929	2,240,133	11,588,271
42,504	20,017	59,921	1,012,079
-	-	-	123,531
72,483	16,473	13,632	113,953
406,692	132,554	2,933	1,249,020
<u>1,863,959</u>	<u>4,808,931</u>	<u>2,332,019</u>	<u>22,701,687</u>
157,190	-	146,563	3,273,550
-	-	-	2,673,773
-	-	1,412,481	7,662,609
304,767	-	-	304,767
-	4,041,299	-	4,493,223
-	-	-	589,500
84,834	-	-	84,834
1,741,169	-	-	1,741,169
-	-	190,594	190,594
-	-	302,149	303,567
<u>2,287,960</u>	<u>4,041,299</u>	<u>2,051,787</u>	<u>21,317,586</u>
<u>(424,001)</u>	<u>767,632</u>	<u>280,232</u>	<u>1,384,101</u>
245,150	428,424	512,743	3,441,697
(251,481)	(602,746)	(501,937)	(3,587,379)
<u>(6,331)</u>	<u>(174,322)</u>	<u>10,806</u>	<u>(145,682)</u>
(430,332)	593,310	291,038	1,238,419
-	-	-	8,375
<u>6,433,612</u>	<u>1,623,485</u>	<u>1,286,366</u>	<u>19,983,174</u>
-	-	-	540,663
690,283	2,216,795	1,577,404	7,226,112
5,312,997	-	-	8,079,337
-	-	-	1,138,042
-	-	-	4,245,814
<u>\$ 6,003,280</u>	<u>\$ 2,216,795</u>	<u>\$ 1,577,404</u>	<u>\$ 21,229,968</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, 2017

Net Change in Fund Balance		\$ 1,238,419
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	\$ 1,576,075	
Less current year depreciation	<u>(1,075,151)</u>	500,924
Change in net position for internal services funds reported separately.		533,474
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.		(49,658)
Changes in net pension liability, the related changes in deferred outflows and deferred inflows of resources are not recognized as expenses in the governmental funds.		(868,832)
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		73,889
Accrued interest		267
Amortization of bond premium		30,327
Payments on long-term debt are expensed in the governmental statements, but are reductions to long-term debt on the government-wide statements.		160,000
Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the Statement of Activities property taxes are recognized as revenue when levied.		(35,852)
Change in Net Position		<u><u>\$ 1,582,958</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, 2017

	Community Development Fund	Other Enterprise Funds	Totals June 30, 2017	Governmental Activities- Internal Service Funds
ASSETS				
Current assets				
Cash and investments	\$ 1,120,133	\$ 794,921	\$ 1,915,054	\$ 2,568,154
Receivables				
Other	17,674	46,706	64,380	13,307
Inventory	-	-	-	22,707
Total current assets	<u>1,137,807</u>	<u>841,627</u>	<u>1,979,434</u>	<u>2,604,168</u>
Noncurrent assets				
Capital assets, net of accumulated depreciation				
Buildings	-	251,834	251,834	-
Equipment and improvements	4,510	77,951	82,461	544,286
Total capital assets	<u>4,510</u>	<u>329,785</u>	<u>334,295</u>	<u>544,286</u>
Note receivable	-	-	-	207,818
Due from other funds	-	107,070	107,070	-
Total assets	<u>1,142,317</u>	<u>1,278,482</u>	<u>2,420,799</u>	<u>3,356,272</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	<u>339,890</u>	<u>-</u>	<u>339,890</u>	<u>-</u>
Total deferred outflows of resources	<u>339,890</u>	<u>0</u>	<u>339,890</u>	<u>0</u>
LIABILITIES				
Accounts payable	14,603	5,745	20,348	12,065
Noncurrent liabilities				
Landfill post-closure costs	-	5,009,854	5,009,854	-
Net pension liability	<u>597,698</u>	<u>-</u>	<u>597,698</u>	<u>-</u>
Total liabilities	<u>612,301</u>	<u>5,015,599</u>	<u>5,627,900</u>	<u>12,065</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	<u>14,538</u>	<u>-</u>	<u>14,538</u>	<u>-</u>
Total deferred inflows of resources	<u>14,538</u>	<u>0</u>	<u>14,538</u>	<u>0</u>
NET POSITION				
Net investment in capital assets	4,510	329,785	334,295	544,286
Unrestricted	<u>850,858</u>	<u>(4,066,902)</u>	<u>(3,216,044)</u>	<u>2,799,921</u>
Total net position	<u>855,368</u>	<u>(3,737,117)</u>	<u>(2,881,749)</u>	<u>3,344,207</u>

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, 2017

	Community Development Fund	Other Enterprise Funds	Totals June 30, 2017	Governmental Activities- Internal Service Funds
Operating revenues				
Charges for services	\$ 1,018,898	\$ 236,393	\$ 1,255,291	\$ 711,296
Total operating revenues	<u>1,018,898</u>	<u>236,393</u>	<u>1,255,291</u>	<u>711,296</u>
Operating expenses				
Personnel services	726,537	-	726,537	246,409
Materials and services	159,401	105,804	265,205	490,659
Depreciation	820	14,680	15,500	120,540
Total operating expenses	<u>886,758</u>	<u>120,484</u>	<u>1,007,242</u>	<u>857,608</u>
Operating income (loss)	<u>132,140</u>	<u>115,909</u>	<u>248,049</u>	<u>(146,312)</u>
Nonoperating revenues (expenses)				
Investment earnings	9,194	6,512	15,706	18,840
Other revenues	7,918	44,679	52,597	476,197
Total nonoperating revenues (expenses)	<u>17,112</u>	<u>51,191</u>	<u>68,303</u>	<u>495,037</u>
Income (loss) before contributions and transfers	149,252	167,100	316,352	348,725
Transfers in	65,000	-	65,000	189,749
Transfers out	<u>(104,068)</u>	<u>(6,500)</u>	<u>(110,568)</u>	<u>(5,000)</u>
Change in net position	110,184	160,600	270,784	533,474
Prior period adjustment	(93,183)	263,127	169,944	-
Total net position, July 1	<u>838,367</u>	<u>(4,160,844)</u>	<u>(3,322,477)</u>	<u>2,810,733</u>
Total net position, June 30	<u>\$ 855,368</u>	<u>\$ (3,737,117)</u>	<u>\$ (2,881,749)</u>	<u>\$ 3,344,207</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, 2017

	Community Development Fund	Other Enterprise Funds	Totals June 30, 2017	Governmental Activities- Internal Service Funds
Cash flows from operating activities				
Receipts from customers	\$ 1,009,407	\$ 232,752	\$ 1,242,159	\$ -
Receipts from interfund services provided	-	-	-	711,887
Payments to employees	(631,723)	-	(631,723)	(99,156)
Payments to suppliers	(205,816)	(111,602)	(317,418)	(644,096)
Net cash provided (used) by operating activities	<u>171,868</u>	<u>121,150</u>	<u>293,018</u>	<u>(31,365)</u>
Cash flows from non-capital financing activities				
Principal received on long-term receivable	-	16,791	16,791	98,167
Transfer to/from other funds	(39,068)	-	(39,068)	184,749
Net cash provided (used) by non-capital financing activities	<u>(39,068)</u>	<u>16,791</u>	<u>(22,277)</u>	<u>282,916</u>
Cash flows from capital and related financing activities				
Purchase of capital assets	-	(16,125)	(16,125)	(189,921)
Net cash used by capital and related financing activities	<u>0</u>	<u>(16,125)</u>	<u>(16,125)</u>	<u>(189,921)</u>
Cash flows from investing activities				
Interest earned and other	17,112	51,191	68,303	42,810
PERS adjustment for side account	-	-	-	452,227
Net cash provided by investing activities	<u>17,112</u>	<u>51,191</u>	<u>68,303</u>	<u>495,037</u>
Net increase in cash and cash equivalents	149,912	173,007	322,919	556,667
Cash and cash equivalents, beginning	<u>970,221</u>	<u>621,914</u>	<u>1,592,135</u>	<u>2,011,487</u>
Cash and cash equivalents, ending	<u>\$ 1,120,133</u>	<u>\$ 794,921</u>	<u>\$ 1,915,054</u>	<u>\$ 2,568,154</u>

(Continued on next page)

JEFFERSON COUNTY, OREGON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended
June 30, 2017

	<u>Community Development Fund</u>	<u>Other Enterprise Funds</u>	<u>Totals June 30, 2017</u>	<u>Governmental Activities- Internal Service Funds</u>
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ 132,140	\$ 115,909	\$ 248,049	\$ (146,312)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	820	14,680	15,500	120,540
Change in accounts receivable	(9,491)	(3,641)	(13,132)	591
Change in inventory	-	-	-	(185)
Change in accounts payable	(8,874)	(5,798)	(14,672)	(5,999)
Change in net pension liability	363,492	-	363,492	-
Change in deferred inflow	(46,980)	-	(46,980)	-
Change in deferred outflow	(259,239)	-	(259,239)	-
Total adjustments	<u>39,728</u>	<u>5,241</u>	<u>44,969</u>	<u>114,947</u>
Net cash provided (used) by operating activities	<u>\$ 171,868</u>	<u>\$ 121,150</u>	<u>\$ 293,018</u>	<u>\$ (31,365)</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, 2017

	Agency Fund	Treasurer's Investment Trust Fund
ASSETS		
Cash and cash equivalents	\$ -	\$ 10,634,818
Property taxes receivable	918,282	-
Total assets	918,282	10,634,818
LIABILITIES		
Distributions pending to other entities	918,282	-
Total liabilities	918,282	0
NET POSITION		
Reserved for external investment pool participants	-	10,634,818
Total net position	\$ 0	\$ 10,634,818

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, 2017

	<u>June 30, 2017</u>
ADDITIONS	
Taxes	\$ 18,778,498
Other receipts	<u>4,869,195</u>
Total additions	<u>23,647,693</u>
DEDUCTIONS	
Distributions	<u>24,325,468</u>
Total deductions	<u>24,325,468</u>
Net change in net position	(677,775)
NET POSITION - beginning	<u>11,312,593</u>
NET POSITION - ending	<u><u>\$ 10,634,818</u></u>

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

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, 2017

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

The county reports the following major governmental funds:

General Fund - This fund is the county's primary operating fund. It accounts for the activities of the county government as required by state and county laws and requested by county residents. All activities not specifically assigned or delegated to another fund are accounted for in the General Fund.

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

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

Sheriff Fund – This fund reflects the resources associated with providing law 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

Buildings and Grounds Fund – This fund is designated for maintenance and improvements to the county buildings, parks, and the fairgrounds. The Building and Grounds Fund includes the following budgeted funds.

- 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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

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

- 220 County School Fund
- 222 Transient Occupancy Tax Fund
- 229 County Projects Fund
- 231 County (Business) Loan Fund
- 250 Economic Development Fund
- 256 Geographic Information System (GIS) Fund
- 257 Conciliation – Mediation Fund
- 311 Capital Improvements Fund
- 320 Courthouse Bond/Construction Fund

Community 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 Community Health Fund includes the following budgeted funds.

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

The county reports the following major enterprise funds:

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

- 267 Code Enforcement Fund
- 506 Community Development Department Fund

Additionally, the county reports the following fund types:

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

Fiduciary funds, both agency and investment trust funds, are used to account for resources held for the benefit of third parties. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the county's own programs.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

Measurement Focus and Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the county gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, the county funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there is both restricted and 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.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

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

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

The county does not utilize encumbrance accounting.

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, 2017. 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 city 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.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

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.

Inventories and Prepaid Items

Inventories, consisting primarily of road department rock and gravel, are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. Capital assets are defined by the county as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of one year. General infrastructure assets consist of the road network assets that were acquired or that received substantial improvements subsequent to July 1, 1980, and are reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

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 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. This amount is deferred and recognized as an outflow of resources in the period when the city 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 two items that qualify for reporting in this category. Unavailable revenue from property taxes is 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. 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.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

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.

Net Position Flow Assumptions

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2017

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	\$ 3,608,680
Investments	31,552,854
Total	\$ 35,161,534
Fund Type	
Governmental activities	\$ 24,526,716
Fiduciary funds (agency)	10,634,818
Total	\$ 35,161,534

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

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

Cash Deposits

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

As of June 30, 2017, the carrying amount of the county's bank deposits was \$3,608,680 and the respective bank balances totaled \$3,989,796. 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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

\$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 web site. Qualifying depository banks must pledge securities with a particular value based on the bank’s level of capitalization.

The balances in excess of the FDIC insurance are considered exposed to custodial credit risk. Custodial credit risk for deposits is the risk that, in the event of the bank failure, the county’s deposits may not be returned to it. The county does not have a deposit policy for custodial credit risk. As of June 30, 2017, \$3,341,503 of the county’s bank balance of \$3,989,796 was exposed to custodial credit risk as follows:

Uninsured and collateral held by pledging bank \$3,341,503

Investments

The county held the following investments at June 30, 2017:

<u>Investment Type</u>	<u>Maturities</u>	<u>Fair Value</u>
Local government investment pool	Varies	\$ 10,616,696
Corporate bonds	08/08/2019	988,148
US government agencies	01/16/2016	2,993,898
US government agencies	09/12/2019	3,017,937
US obligations	09/24/2018	2,987,415
US obligations	08/05/2019	2,469,442
US treasury notes	09/30/2017	3,496,115
US treasury notes	05/31/2018	1,994,766
US treasury notes	07/31/2018	1,000,859
US treasury notes	03/15/2019	1,987,578
Total investments at market value plus accrued interest		<u>\$ 31,552,854</u>

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

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

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

JEFFERSON COUNTY, OREGON
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and loan associations, and State of Oregon Local Government Investment Pools.

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

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

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

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

NOTE 3 – ACCOUNTS AND NOTES RECEIVABLE

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

	<u>Current Receivables</u>		<u>Total</u>	<u>Notes Receivable</u>
	<u>Accounts/Grants</u>	<u>Taxes</u>		
Governmental Funds				
General Fund	\$ 206,129	\$ 285,147	\$ 491,276	\$ -
Road Fund	175,574	-	175,574	-
Sheriff Fund	270,421	84,156	354,577	-
Buildings and Grounds Fund	19,151	-	19,151	-
General Government Fund	518,259	-	518,259	488,706
Community Health Fund	200,482	-	200,482	25,993
Other nonmajor funds	225,375	4,026	229,401	207,818
Total	<u>\$ 1,615,391</u>	<u>\$ 373,329</u>	<u>\$ 1,988,720</u>	<u>\$ 722,517</u>
Business-type Funds				
Community Development Fund	\$ 17,674	\$ -	\$ 17,674	\$ -
Other nonmajor funds	46,705	-	46,705	-
	<u>\$ 64,379</u>	<u>\$ 0</u>	<u>\$ 64,379</u>	<u>\$ 0</u>

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Notes receivable at June 30, 2017 consist of the following:

Note receivable - Thomas Ford, payable in 61 monthly installments of \$2,009 including interest at 5%, unsecured, due March 2019.	\$ 42,103
Note receivable - Central Oregon Regional Housing Authority, interest payable monthly at 4.9%, secured by real property.	90,000
Note receivable - Charlie's Pizza, payable in monthly installments including interest at 5%, secured by real property.	7,682
Note receivable - Brickhouse Group LLC, payable in monthly installments of \$1,403 including interest at 5%, secured by real property, due January 2016.	145,450
Note receivable - Hope House, payable in monthly principal only installments, secured by real property, due July 2021.	25,992
Note receivable - Metolius Meadows, payable in varying monthly installments including interest at 2%, secured by real property, due at various dates.	16,111
Note receivable - Wolfe Trucking, payable in monthly installments of \$800 including interest at 5%, secured by real property, due August 2028.	29,993
Note receivable - City of Madras - Berg Drive, payable in yearly installments of \$5,445 including interest at 3%, secured by real property, due July 2028.	54,198
Note receivable - City of Madras, payable in annual installments of \$109,948 beginning in 2014 including interest at 3.85%, due June 2019.	207,818
Note receivable - OTIS Venture, interest only for 12 months, followed by 120 monthly payments of \$430, including interest at 6%, due 2027.	60,000
Note receivable - Wild Winds Meat, payable in monthly installments of \$976.84 beginning in 2016 including interest at 6.0%, due September 2021.	43,170
	<u>\$ 722,517</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, 2017 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.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017, was as follows:

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Governmental Activities	Balance June 30, 2016	Additions	Deletions	Balance June 30, 2017
Capital assets				
Land, <i>not being depreciated</i>	\$ 636,851	\$ 317,562	\$ (91,000)	\$ 863,413
Construction in progress, <i>not being depreciated</i>	13,679,992	25,400	(13,679,992)	25,400
Buildings	18,900,992	15,167,542	(1,862,961)	32,205,573
Equipment and vehicles	7,207,437	280,266	(216,173)	7,271,530
Road and infrastructure	3,360,405	32,000	-	3,392,405
Total assets being depreciated	29,468,834	15,479,808	(2,079,134)	42,869,508
Total capital assets	43,785,677	15,822,770	(15,850,126)	43,758,321
Accumulated depreciation				
Improvements	9,443,036	777,568	(1,629,337)	8,591,267
Buildings	5,605,930	302,329	(150,453)	5,757,806
Equipment	1,638,974	115,794	-	1,754,768
Total depreciation	16,687,940	1,195,691	(1,779,790)	16,103,841
Total net capital assets	<u>\$27,097,737</u>	<u>\$ 14,627,079</u>	<u>\$ (14,070,336)</u>	<u>\$27,654,480</u>

Business-type Activities	Balance June 30, 2016	Additions	Deletions	Balance June 30, 2017
Capital assets				
Buildings	\$ 20,251	\$ 589,928	\$ -	\$ 610,179
Machinery and equipment	737,144	-	(646,023)	91,121
Total assets being depreciated	757,395	589,928	(646,023)	701,300
Accumulated depreciation				
Buildings	334,034	14,680	(68,320)	280,394
Machinery and equipment	85,791	820	-	86,611
Total depreciation	419,825	15,500	(68,320)	367,005
Total net capital assets	<u>\$ 337,570</u>	<u>\$ 574,428</u>	<u>\$ (577,703)</u>	<u>\$ 334,295</u>

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

Function	Governmental Activities	Business-type Activities
General operations	\$ 484,266	\$ -
Public safety	318,817	-
Highways and streets	212,210	-
Internal service funds	120,540	-
Health and welfare	25,879	-
Culture and recreation	33,979	-
Transfer station	-	11,107
Fairgrounds RV Park	-	3,573
Community development	-	820
Total depreciation	<u>\$ 1,195,691</u>	<u>\$ 15,500</u>

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NOTE 5 – INTERFUND BALANCES AND ACTIVITY

Balances due to and from other funds at June 30, 2017, consist of the following:

Due to/from other funds			
Due to fund	Due from fund		
General Government Fund	Buildings & Grounds Fund		
County Business Loan Fund	SDC CRR Park Fund	\$	20,615
General Government Fund	Sheriff Fund		
Capital Improvements Fund	E-911 Fund		23,978
Solid Waste Fund	Buildings & Grounds Fund		
Transfer Station Fund	Fair Buidling Fund		107,070
Total due to/from other funds		\$	151,663

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

Transfers to/from other funds at June 30, 2017, consist of the following:

Fund	Transfers In	Transfers Out
<i>Major governmental funds</i>		
General Fund	\$ 882,386	\$ 1,581,198
Road Fund	77,500	185,130
Sheriff Fund	1,040,995	452,207
Buildings and Grounds Fund	261,000	12,680
General Government Fund	245,150	251,481
Community Health Fund	428,424	602,746
<i>Nonmajor governmental funds</i>		
District Attorney	-	59,773
Clerk	-	2,509
Surveyor	-	2,030
Community Justice	20,000	427,938
Debt Service	492,743	9,687
<i>Internal service funds</i>		
Self-insurance Fund	29,200	-
NT & Phone Services Fund	160,549	-
Car Pool Fund	-	5,000
Total governmental funds	\$ 3,637,947	\$ 3,592,379
<i>Major business-type</i>		
Community Development Fund	\$ 65,000	\$ 104,068
<i>Nonmajor business-type</i>		
Solid Waste	-	6,500
Total business-type	\$ 65,000	\$ 110,568

JEFFERSON COUNTY, OREGON
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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

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.

Changes in long-term obligations for the year ended June 30, 2017, are as follows:

	Payable at July 1, 2016	Additions	Reductions	Payable at June 30, 2017	Due within one year
<u>Governmental activities</u>					
Full faith and credit bonds	\$ 7,965,000	\$ -	\$ 160,000	\$ 7,805,000	\$ 165,000
Compensated absences	350,346	-	73,889	276,457	-
	<u>\$ 8,315,346</u>	<u>\$ 0</u>	<u>\$ 233,889</u>	<u>\$ 8,081,457</u>	<u>\$ 165,000</u>
<u>Business-type activities</u>					
Landfill postclosure costs	\$ 5,009,854	\$ -	\$ -	\$ 5,009,854	\$ -
	<u>\$ 5,009,854</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,009,854</u>	<u>\$ 0</u>

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

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	\$ 165,000	\$ 329,550	\$ 494,550
2019	165,000	326,250	491,250
2020	175,000	321,300	496,300
2021	180,000	316,050	496,050
2022	185,000	308,850	493,850
2023-2027	1,020,000	1,445,500	2,465,500
2028-2032	1,245,000	1,227,950	2,472,950
2033-2037	1,480,000	994,725	2,474,725
2038-2042	1,845,000	621,750	2,466,750
2043-2045	1,345,000	136,750	1,481,750
Total	<u>\$ 7,805,000</u>	<u>\$ 6,028,675</u>	<u>\$ 13,833,675</u>

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 7 – PENSION PLAN

Name of pension plan

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

Description of benefit terms

Plan Benefits

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

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

1. Pension Benefits

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

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

2. Death Benefits

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

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

3. Disability Benefits

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

JEFFERSON COUNTY, OREGON
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4. Benefit Changes After Retirement

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

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

B. OPSRP Pension Program (OPSRP DB)

1. Pension Benefits

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

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

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

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

2. Death Benefits

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

3. Disability Benefits

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

4. Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes.

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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, 2014 actuarial valuation as subsequently modified by 2016 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2015. The state of Oregon and certain schools, community colleges, and political subdivisions have made lump sum unfunded actuarial liability payments to establish side accounts, and their rates have been reduced.

Employer contributions for the year ended June 30, 2017 were \$747,075, excluding amounts to fund employer specific liabilities.

Pension Plan Comprehensive Annual Financial Report (CAFR)

Oregon PERS produces an independently audited CAFR which can be found at: http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx

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Actuarial Valuations

The employer contribution rates effective July 1, 2015, through June 30, 2017, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

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

Actuarial Methods and Assumptions

Valuation date	December 31, 2014
Measurement date	June 30, 2016
Experience Study	2014, published September 2015
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll; Tier One/Tier Two UAL (20 year) and OPSRP pension UAL (16 year) amortization periods are closed.
Equivalent single amortization period	20 years
Asset valuation method	Market value of assets
Actuarial assumption:	
Inflation rate	2.50 percent
Investment rate of return	7.50 percent
Projected salary increases	3.50 percent
Mortality	<p>Healthy retirees and beneficiaries RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: Mortality rates are a percentage of healthy retirees rates that vary by group, as described in the valuation.</p> <p>Disabled retirees: Mortality rates are percentages (70% for males, 95% for females) of the RP-2000 static combined disabled mortality sex-distinct table.</p>

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

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December 31 of even numbered years. The methods and assumptions shown above are based on the 2014 Experience Study which reviewed experience for the four-year period ending on December 31, 2014.

Long-term expected rate of return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. 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.

Asset Class	Target Allocation*	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Core Fixed Income	8.00 %	4.10 %	4.00 %	4.68 %
Short-Term Bonds	8.00	3.65	3.61	2.74
Bank/Leveraged Loans	3.00	5.69	5.42	7.82
High Yield Bonds	1.00	6.67	6.20	10.28
Large/Mid Cap US Equities	15.75	7.96	6.70	17.07
Small Cap US Equities	1.31	8.93	6.99	21.35
Micro Cap US Equities	1.31	9.37	7.01	23.72
Developed Foreign Equities	13.13	8.34	6.73	19.40
Emerging Market Equities	4.12	10.56	7.25	28.45
Non-US Small Cap Equities	1.88	9.01	7.22	20.55
Private Equity	17.50	11.60	7.97	30.00
Real Estate (Property)	10.00	6.48	5.84	12.00
Real Estate (REITS)	2.50	8.74	6.69	22.02
Hedge Fund of Funds – Diversified	2.50	4.94	4.64	8.09
Hedge Fund – Event-driven	0.63	7.07	6.72	8.90
Timber	1.88	6.60	5.85	13.00
Farmland	1.88	7.11	6.37	13.00
Infrastructure	3.75	8.31	7.13	16.50
Commodities	1.88	6.07	4.58	18.40
Assumed Inflation - Mean			2.50 %	1.85 %

* Based on the OIC Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund, revised as of December 3, 2014. The revised allocation was adopted at the June 3, 2015 OIC meeting.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 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

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assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the county’s proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the county’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
County’s proportionate share of the net pension liability (asset)	\$ 15,589,963	\$ 9,655,221	\$ 4,694,816

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

At June 30, 2017, the county reported a liability of \$9,655,221 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, 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, 2016, the county’s proportion was .06431531 percent.

For the year ended June 30, 2017, the county recognized pension expense of \$2,492,098. Pension expense includes the county’s proportionate share of system pension expense of \$1,673,180, amount charged to various functions for 2018 lump sum payment to PERS of \$452,227, and employee contributions picked up by the county of \$366,691.

At June 30, 2017, 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	\$ 319,437	\$ -
Net difference between projected and actual earnings on pension plan investments	1,907,467	-
Changes in proportion and differences between County contributions and proportionate share of contributions	38,708	232,550
County contributions subsequent to the measurement date	1,167,916	-
Total	\$ 5,492,755	\$ 232,550

\$1,167,916 reported as deferred outflows of resources related to pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. 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
2018	\$ 714,456
2019	714,456
2020	1,421,825
2021	1,089,185
2022	152,365
Thereafter	-
Total	\$ 4,092,287

Changes in Plan Provisions Subsequent to Measurement Date

There were no changes subsequent to the June 30, 2016 measurement date that would require a brief description under GASB standard.

NOTE 8 – DEFERRED COMPENSATION PLAN

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

JEFFERSON COUNTY, OREGON
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available to employees until termination, death, disability, resignation, or retirement.

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

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

NOTE 9 – OTHER POST-EMPLOYMENT EMPLOYEE BENEFIT PLANS

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

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

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

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating public employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, 0.53% of annual covered payroll for Tier 1/Tier 2 employees, 0.45% for OPSRP employees. The OPERS Board of Trustees sets the employer contribution rate based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The county's contributions to RHIA which equaled the required contributions each year were included with the payments for the retirement plan described in Note 7 above and were approximately \$40,042, \$42,666 and \$37,702, respectively, for the years ended June 30, 2017, 2016 and 2015.

County Retiree Health Plan

Plan Description. The county does not have a formal post-employment benefits plan for any employee groups. However, the county is required by Oregon Revised Statutes 243.303 to provide retirees with group health insurance from the date of retirement to age 65 at the same rate provided to current employees. Although the county does not pay any portion of the retirees' healthcare insurance, a retired employee receives the implicit benefit of a lower healthcare premium which is subsidized among the premium cost of coverage for active employees. GASB Statement 45 is applicable to the county due only to this implicit rate subsidy. This "plan" is not a stand-alone plan and, therefore, does not issue its own financial statements.

Funding Policy. The county currently has no retirees participating in its health insurance plan. It will, when necessary, collect insurance premiums from a retiree each month and deposit them in the General Fund. The county will then pay healthcare insurance premiums for the retiree at the blended rate for the appropriate family classification on a pay-as-you-go basis.

Annual OPEB Cost and Net OPEB Obligation. The county's annual other post-employment benefit cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance within the parameters of GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The current ARC rate is 0.89 percent of annual covered payroll.

The following table shows the components of the county's annual OPEB cost for the fiscal year ending June 30, 2017, the amount actually contributed to the plans, and changes in the county's net OPEB obligation:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

Annual required contribution (ARC)	\$ 54,523
Interest earned on net OPEB obligation	-
Adjustment to the ARC	-
Annual OPEB cost (expense)	54,523
Less implicit benefit payments	18,851
Increase (decrease) in net OPEB obligation	35,672
Net OPEB obligation, beginning of year	-
Net OPEB obligation, end of year	\$ 35,672

The county's annual OPEB cost, contribution, percentage of annual OPEB cost contributed to the plans, and the net OPEB obligation for fiscal years 2015 through 2017 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
6/30/2015	NA	NA	NA
6/30/2016	NA	NA	NA
6/30/2017	\$ 54,523	35%*	\$ 35,672

**Based upon Explicit and Implicit Benefit Payments projected in the related actuarial valuation reports.*

NOTE 10 – RISK MANAGEMENT

The county is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; and natural disasters. To reduce the risk of incurring material losses related to the above, the county pays annual insurance premiums to a commercial supplier including coverage for general and commercial auto, excess liability, pollution liability and inland marine at replacement cost. The county holds fidelity bonds on key personnel per statutory requirements.

The county also carries commercial insurance for workers' compensation and employee health and accident insurance. Settled claims from those risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The county has elected to self-insure against liability arising from unemployment benefits provided to former county employees. As of year-end, provision has been made for known benefit claims through June 30, 2017, which are related to services performed in the fiscal year ended June 30, 2017. Future claims related to service during that period are not determinable and historically not significant.

NOTE 11 – LANDFILL POSTCLOSURE CARE COSTS

State and Federal laws and regulations require that a county place a final cover on its landfill site once it stops accepting waste and perform certain maintenance and monitoring functions at the landfill sites for a minimum of 30 years after closure. Jefferson County closed and covered its Box Canyon Landfill in 1997. The estimated liability for landfill

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2017

postclosure care costs for the remaining 10 years is \$5,009,854 as of June 30, 2017. However, the actual cost of postclosure care may be higher due to inflation, changes in technology or changes in landfill laws and regulations. The county is not required to currently finance these future costs; the Transfer Station Fund (sub-fund of Solid Waste) budgets annually for the upcoming costs of site monitoring and related activities.

NOTE 12 – PROPERTY TAX LIMITATIONS

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

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

NOTE 13 – COMMITMENTS AND CONTINGENCIES

Operating Leases

The county leases five Xerox and 3 Ricoh copier systems under non-cancelable operating leases. Operating lease payments are recorded as expenditures when payable. Total rent expenditures on such leases for the year ended June 30, 2016, was \$25,801. Future minimum lease payments are as follows:

<u>Fiscal Year</u>	<u>Copy Machine Leases</u>
2018	\$ 24,543
2019	21,012
2020	21,012
2021	20,641
2022	<u>11,161</u>
Total	<u>\$ 98,369</u>

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

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2017

NOTE 14 – PRIOR PERIOD ADJUSTMENT

The statement of activities includes a net prior period adjustment of \$(2,587). The adjustment includes the following:

	Governmental Activities	Business-type Activities	Total
Reclassifications of capital assets	\$ (13,562)	\$ 2,600	\$ (10,962)
Fair board cash on hand at 6/30/16	8,375	-	8,375
Reclassify Fund 267 to business-type	(260,527)	260,527	-
Reclassify Fund 325 to business-type	(121,889)	121,889	-
Reclassify business portion of NPL	215,073	(215,073)	-
Net prior period adjustment	<u>\$ (172,530)</u>	<u>\$ 169,943</u>	<u>\$ (2,587)</u>

NOTE 15 – FUND BALANCE CLASSIFICATION

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

	General Fund	Road Fund	Sheriff Fund	Buildings & Grounds Fund	General Government Fund	Community Health Fund	Nonmajor Funds	Total
Fund balances								
Restricted fund balance								
<u>Nonspendable</u>								
Inventory	\$ -	\$ 540,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 540,663
<u>Restricted</u>								
Roads	-	2,379,217	-	-	-	-	-	2,379,217
Public safety	-	-	238,915	-	-	-	1,512,297	1,751,212
SDC parks	-	-	-	123,498	-	-	-	123,498
General government	-	-	-	-	690,283	-	61,047	751,330
Health and welfare	-	-	-	-	-	2,216,795	-	2,216,795
Debt service	-	-	-	-	-	-	4,060	4,060
	<u>0</u>	<u>2,379,217</u>	<u>238,915</u>	<u>123,498</u>	<u>690,283</u>	<u>2,216,795</u>	<u>1,577,404</u>	<u>7,226,112</u>
Unrestricted fund balance								
<u>Committed</u>								
Public safety	-	-	2,397,512	-	-	-	-	2,397,512
Culture and recreation	-	-	-	368,828	-	-	-	368,828
General government	-	-	-	-	5,312,997	-	-	5,312,997
	<u>0</u>	<u>0</u>	<u>2,397,512</u>	<u>368,828</u>	<u>5,312,997</u>	<u>0</u>	<u>0</u>	<u>8,079,337</u>
<u>Assigned</u>								
Capital projects	-	498,809	639,233	-	-	-	-	1,138,042
	<u>0</u>	<u>498,809</u>	<u>639,233</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,138,042</u>
<u>Unassigned</u>	4,245,814	-	-	-	-	-	-	4,245,814
Total fund balances	<u>\$ 4,245,814</u>	<u>\$ 3,418,689</u>	<u>\$ 3,275,660</u>	<u>\$ 492,326</u>	<u>\$ 6,003,280</u>	<u>\$ 2,216,795</u>	<u>\$ 1,577,404</u>	<u>\$ 21,229,968</u>

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REQUIRED SUPPLEMENTARY INFORMATION

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

Year Ended, June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (asset) (NPL/A)	(c) County covered payroll	(b/c) NPL/A as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2017	0.06431531%	\$ 9,655,221	\$ 6,111,512	158.0%	80.50%
2016	0.06579371%	\$ 3,777,520	\$ 5,937,190	63.6%	91.88%
2015	0.06944483%	\$ (1,574,116)	\$ 5,863,572	-26.8%	103.59%
2014	0.06944483%	\$ 3,543,871	\$ 6,002,205	59.0%	91.97%

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

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

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

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

SCHEDULE OF OPEB FUNDING PROGRESS
Last 10 Fiscal Years*

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
08/01/2012	NA	NA	NA	NA	NA	NA
08/01/2014	NA	NA	NA	NA	NA	NA
07/01/2016	\$ -	\$ 266,344	\$ 266,344	0%	\$ 6,111,512	4.4%

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

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, 2017

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 6,094,513	5,747,414	5,747,414	\$ (347,099)
Licenses and permits	39,279	23,900	23,900	(15,379)
Intergovernmental revenues	1,122,669	924,034	928,334	(194,335)
Charges for services	284,541	238,425	238,425	(46,116)
Interest earned	33,873	25,400	25,400	(8,473)
Miscellaneous revenue	87,237	90,840	90,840	3,603
Total revenues	7,698,054	7,059,013	7,063,313	(634,741)
Expenditures				
General services	590,860	635,321	607,321	16,461
Juvenile community justice	443,028	468,172	468,172	25,144
Assessment	442,590	497,838	497,838	55,248
Board of equalization	515	595	595	80
County clerk	271,277	280,035	280,035	8,758
District attorney	631,300	643,590	643,590	12,290
Public health	451,924	454,737	482,237	30,313
Sheriff department	2,087,064	2,243,622	2,232,922	145,858
Surveyor	36,786	36,802	36,802	16
Treasurer	4,387	12,459	4,959	572
Finance and tax	342,981	340,076	368,076	25,095
Buildings and grounds	590,374	601,015	601,015	10,641
Veterans	26,830	26,378	33,878	7,048
Senior center	34,567	41,413	41,413	6,846
Non-departmental	663,197	574,989	717,489	54,292
Operating contingency	-	100,000	-	-
Total expenditures	6,617,680	6,957,042	7,016,342	398,662
Excess of revenues over (under) expenditures	1,080,374	101,971	46,971	(1,033,403)
Other financing sources (uses)				
Transfers in	875,885	774,868	802,368	(73,517)
Transfers out	(1,581,198)	(1,566,879)	(1,606,879)	(25,681)
Total other financing sources (uses)	(705,313)	(792,011)	(804,511)	(99,198)
Net changes in fund balance	375,061	(690,040)	(757,540)	(1,132,601)
Available fund balance, July 1	3,950,144	3,190,040	3,257,540	(692,604)
Available fund balance, June 30	\$ 4,325,205	\$ 2,500,000	\$ 2,500,000	\$ (1,825,205)

Reconciliation of budgetary fund balance to GAAP fund balance

Adjust investments to market value	(79,391)
Adjust property taxes to full accrual	245,544
GAAP Ending fund balance	\$ 4,491,358

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

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, 2017

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 206,154	\$ -	\$ -	\$ (206,154)
Licenses and permits	32,392	25,000	25,000	(7,392)
Intergovernmental revenues	1,872,780	1,823,820	1,823,820	(48,960)
Charges for services	166,956	61,779	61,779	(105,177)
Interest earned	22,999	13,000	13,000	(9,999)
Miscellaneous revenue	407,115	144,721	144,721	(262,394)
Total revenues	<u>2,708,396</u>	<u>2,068,320</u>	<u>2,068,320</u>	<u>(640,076)</u>
Expenditures				
Administration	1,016,452	1,066,150	1,066,150	49,698
Bridges, culverts, and signs	4,728	125,000	125,000	120,272
Operations and maintenance	1,060,756	1,426,028	1,426,028	365,272
Weed control	92,497	137,264	137,264	44,767
Federal, state, county road construction	263,727	385,220	385,220	121,493
Road equipment	4,300	481,871	481,871	477,571
Footpaths and bicycle paths	-	50,122	50,122	50,122
SDC county roads	-	48,150	48,150	48,150
SDC CCR roads	160,800	160,800	160,800	-
Operating contingency	-	316,918	286,918	286,918
Total expenditures	<u>2,603,260</u>	<u>4,197,523</u>	<u>4,167,523</u>	<u>1,564,263</u>
Excess of revenues over (under) expenditures	<u>105,136</u>	<u>(2,129,203)</u>	<u>(2,099,203)</u>	<u>(2,204,339)</u>
Other financing sources (uses)				
Transfers in	77,500	77,500	77,500	-
Transfers out	(185,130)	(158,140)	(188,140)	(3,010)
Total other financing sources (uses)	<u>(107,630)</u>	<u>(80,640)</u>	<u>(110,640)</u>	<u>(3,010)</u>
Net changes in fund balance	(2,494)	(2,209,843)	(2,209,843)	(2,207,349)
Available fund balance, July 1	<u>2,880,520</u>	<u>2,208,843</u>	<u>2,208,843</u>	<u>(671,677)</u>
Available fund balance, June 30	\$ <u>2,878,026</u>	\$ <u>(1,000)</u>	\$ <u>(1,000)</u>	\$ <u>(2,879,026)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Inventory	<u>540,663</u>
GAAP Ending fund balance	<u>\$ 3,418,689</u>

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

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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 1,760,171	\$ 1,698,061	\$ 1,698,061	\$ (62,110)
Licenses and permits	18,622	16,520	16,520	(2,102)
Intergovernmental revenues	740,137	717,632	717,632	(22,505)
Charges for services	232,933	234,433	234,433	1,500
Fines and forfeitures	87,589	10,000	16,000	(71,589)
Interest earned	28,920	17,289	17,289	(11,631)
Miscellaneous revenue	119,901	38,700	38,700	(81,201)
Total revenues	<u>2,988,273</u>	<u>2,732,635</u>	<u>2,738,635</u>	<u>(249,638)</u>
Expenditures				
Animal control	76,322	76,651	76,651	329
E-911	259,015	366,090	366,090	107,075
Jail operations	2,671,846	2,855,395	2,868,727	196,881
Sheriff grants	80,827	90,912	96,912	16,085
Correction construction	733	615,706	615,706	614,973
Debt service	24,698	24,698	24,698	-
Operating contingency	-	279,533	279,533	279,533
Total expenditures	<u>3,113,441</u>	<u>4,308,985</u>	<u>4,328,317</u>	<u>1,214,876</u>
Excess of revenues over (under) expenditures	<u>(125,168)</u>	<u>(1,576,350)</u>	<u>(1,589,682)</u>	<u>(1,464,514)</u>
Other financing sources (uses)				
Transfers in	1,040,995	962,615	962,615	(78,380)
Transfers out	<u>(452,207)</u>	<u>(471,885)</u>	<u>(458,553)</u>	<u>(6,346)</u>
Total other financing sources (uses)	<u>588,788</u>	<u>490,730</u>	<u>504,062</u>	<u>(84,726)</u>
Net changes in fund balance	463,620	(1,085,620)	(1,085,620)	(1,549,240)
Available fund balance, July 1	<u>2,836,019</u>	<u>2,595,276</u>	<u>2,595,276</u>	<u>(240,743)</u>
Available fund balance, June 30	\$ <u>3,299,639</u>	\$ <u>1,509,656</u>	\$ <u>1,509,656</u>	\$ <u>(1,789,983)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Adjust property taxes to full accrual	72,992
Interfund loan	<u>(23,979)</u>
GAAP Ending fund balance	<u>\$ 3,348,652</u>

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

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, 2017

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 78,686	\$ 15,420	\$ 15,420	\$ (63,266)
Charges for services	195,400	182,700	276,700	81,300
Interest earned	4,965	2,570	2,570	(2,395)
Miscellaneous revenue	102,396	67,100	67,100	(35,296)
Total revenues	<u>381,447</u>	<u>267,790</u>	<u>361,790</u>	<u>(19,657)</u>
Expenditures				
Mt Jefferson park	72,340	145,725	145,725	73,385
Fair fund	315,315	326,360	420,360	105,045
Fair building fund	55,714	34,920	69,920	14,206
Park development	130,855	170,650	170,650	39,795
SDC county park	-	125,750	125,750	125,750
SDC CRR park	8,250	9,020	9,020	770
Operating contingency	-	18,910	18,910	18,910
Total expenditures	<u>582,474</u>	<u>831,335</u>	<u>960,335</u>	<u>377,861</u>
Excess of revenues over (under) expenditures	<u>(201,027)</u>	<u>(563,545)</u>	<u>(598,545)</u>	<u>(397,518)</u>
Other financing sources (uses)				
Transfers in	261,000	226,000	261,000	-
Transfers out	<u>(12,680)</u>	<u>(12,680)</u>	<u>(12,680)</u>	<u>-</u>
Total other financing sources (uses)	<u>248,320</u>	<u>213,320</u>	<u>248,320</u>	<u>0</u>
Net changes in fund balance	47,293	(350,225)	(350,225)	(397,518)
Prior period adjustment	8,375	-	-	(8,375)
Available fund balance, July 1	<u>564,343</u>	<u>473,578</u>	<u>473,578</u>	<u>(90,765)</u>
Available fund balance, June 30	\$ <u>620,011</u>	\$ <u>123,353</u>	\$ <u>123,353</u>	\$ <u>(496,658)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Purchase of capital assets	32,000
Interfund loans	<u>(127,684)</u>
GAAP Ending fund balance	<u>\$ 524,327</u>

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

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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 339,190	\$ 310,000	\$ 310,000	\$ (29,190)
Licenses and permits	54,155	38,500	50,500	(3,655)
Intergovernmental revenues	948,935	1,790,000	1,790,000	841,065
Charges for services	42,503	50,000	50,000	7,497
Interest earned	46,174	36,720	36,720	(9,454)
Business loan principal	145,393	72,380	72,380	(73,013)
Business loan interest	26,309	25,513	25,513	(796)
Miscellaneous revenue	295,329	479,000	479,000	183,671
Total revenues	1,897,988	2,802,113	2,814,113	916,125
Expenditures				
County schools	84,834	260,120	260,120	175,286
Transient occupancy tax	102,551	250,200	215,200	112,649
County projects	34,620	160,000	160,000	125,380
County business loan administration	8,025	15,225	15,225	7,200
County business loans	110,000	534,870	534,870	424,870
Economic development	84,190	194,600	194,600	110,410
Geographic information systems	110,820	112,423	124,423	13,603
Conciliation mediation	11,750	97,500	97,500	85,750
Capital improvements	1,741,169	2,771,798	2,771,798	1,030,629
Operating contingency	-	39,173	39,173	39,173
Total expenditures	2,287,959	4,435,909	4,412,909	2,124,950
Excess of revenues over (under) expenditures	(389,971)	(1,633,796)	(1,598,796)	(1,208,825)
Other financing sources (uses)				
Transfers in	245,150	245,150	245,150	-
Transfers out	(251,481)	(217,820)	(252,820)	(1,339)
Total other financing sources (uses)	(6,331)	27,330	(7,670)	(1,339)
Net changes in fund balance	(396,302)	(1,606,466)	(1,606,466)	(1,210,164)
Available fund balance, July 1	6,354,988	7,586,939	7,586,939	1,231,951
Available fund balance, June 30	\$ 5,958,686	\$ 5,980,473	\$ 5,980,473	\$ 21,787

Reconciliation of budgetary fund balance to GAAP fund balance

Business loan principal	532,006
Interfund loans	44,593
GAAP Ending fund balance	\$ 6,535,285

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

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Licenses and permits	\$ 54,958	\$ 50,000	\$ 50,000	\$ (4,958)
Intergovernmental revenues	4,584,929	3,958,182	4,214,582	(370,347)
Charges for services	20,016	14,788	14,788	(5,228)
Interest earned	16,471	4,670	4,670	(11,801)
Miscellaneous revenue	132,554	6,500	18,400	(114,154)
Total revenues	<u>4,808,928</u>	<u>4,034,140</u>	<u>4,302,440</u>	<u>(506,488)</u>
Expenditures				
CO health board	1,999,235	2,640,137	2,215,968	216,733
Smoke management	71,111	67,830	71,163	52
Public health grants	957,246	1,050,477	1,070,422	113,176
MH alcohol and drug program	717,942	627,655	778,655	60,713
Developmental disability	269,923	334,400	320,000	50,077
Federal childcare grant	3,255	68,972	68,972	65,717
OHP mental health	22,585	-	401,669	379,084
Operating contingency	-	370,611	367,278	367,278
Total expenditures	<u>4,041,297</u>	<u>5,160,082</u>	<u>5,294,127</u>	<u>1,252,830</u>
Excess of revenues over (under) expenditures	<u>767,631</u>	<u>(1,125,942)</u>	<u>(991,687)</u>	<u>(1,759,318)</u>
Other financing sources (uses)				
Transfers in	428,424	69,286	467,955	39,531
Transfers out	(602,746)	(116,676)	(629,000)	(26,254)
Total other financing sources (uses)	<u>(174,322)</u>	<u>(47,390)</u>	<u>(161,045)</u>	<u>13,277</u>
Net changes in fund balance	593,309	(1,173,332)	(1,152,732)	(1,746,041)
Available fund balance, July 1	<u>1,623,485</u>	<u>1,177,802</u>	<u>1,157,202</u>	<u>(466,283)</u>
Available fund balance, June 30	<u>\$ 2,216,794</u>	<u>\$ 4,470</u>	<u>\$ 4,470</u>	<u>\$(2,212,324)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Note receivable	<u>25,993</u>
GAAP Ending fund balance	<u>\$ 2,242,787</u>

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

JEFFERSON COUNTY, OREGON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING
For the Year Ended
June 30, 2017

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

Formal and legal budgetary control for the certified budget is based upon major classes of expenditures known as functions within each fund. The General Fund budget is adopted by department. The functions budgeted within all other funds include: personal services, materials and services, capital outlay, debt service, contingencies and transfers. The county adopted several budget amendments during the year as allowed by local budget law.

During the year ended June 30, 2017 disbursements in the major funds were within certified budget amounts in all functions. However, the major funds are organized by program whereas the resolution adopting the budget is at the individual fund level. Spending authorization is at the functional 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.

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

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SUPPLEMENTAL INFORMATION
ROAD FUND

SUB-FUND #

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

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
ROAD FUND
June 30, 2017

	202 Road Fund	203 Fed, State, & County Road Const Fund	204 Road Equipment Fund	212 Footpaths & Bicycle Trail Fund
ASSETS				
Cash and investments	\$ 2,006,577	\$ 205,995	\$ 498,809	\$ 49,402
Accounts receivable	172,719	-	-	1,353
Inventory	540,663	-	-	-
Total assets	<u>\$ 2,719,959</u>	<u>\$ 205,995</u>	<u>\$ 498,809</u>	<u>\$ 50,755</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 158,325	\$ 82,794	\$ -	\$ -
Total liabilities	<u>158,325</u>	<u>82,794</u>	<u>0</u>	<u>0</u>
Fund balance				
Nonspendable	540,663	-	-	-
Restricted	2,020,971	123,201	-	50,755
Assigned	-	-	498,809	-
Total fund balance	<u>2,561,634</u>	<u>123,201</u>	<u>498,809</u>	<u>50,755</u>
Total liabilities and fund balance	<u>\$ 2,719,959</u>	<u>\$ 205,995</u>	<u>\$ 498,809</u>	<u>\$ 50,755</u>

313 SDC County Roads Fund	314 SDC CRR Roads Fund	<u>Totals</u> June 30, 2017
\$ 101,822	\$ 241,766	\$ 3,104,371
-	1,502	175,574
-	-	540,663
<u>\$ 101,822</u>	<u>\$ 243,268</u>	<u>\$ 3,820,608</u>
<u>\$ -</u>	<u>\$ 160,800</u>	<u>\$ 401,919</u>
<u>0</u>	<u>160,800</u>	<u>401,919</u>
-	-	540,663
101,822	82,468	2,379,217
-	-	498,809
<u>101,822</u>	<u>82,468</u>	<u>3,418,689</u>
<u>\$ 101,822</u>	<u>\$ 243,268</u>	<u>\$ 3,820,608</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
ROAD FUND
For the Year Ended
June 30, 2017

	202 Road Fund	203 Fed, State, & County Road Const Fund	204 Road Equipment Fund	212 Footpaths & Bicycle Trail Fund
Revenues				
Taxes	\$ 206,154	\$ -	\$ -	\$ -
Licenses and permits	16,335	-	-	16,056
Intergovernmental revenues	1,663,828	208,953	-	-
Charges for services	61,034	-	-	-
Interest earned	14,692	1,445	4,122	368
Miscellaneous revenues	397,308	-	-	-
Total revenues	<u>2,359,351</u>	<u>210,398</u>	<u>4,122</u>	<u>16,424</u>
Expenditures				
Current				
Highways and streets	<u>2,244,946</u>	<u>263,727</u>	<u>4,300</u>	<u>-</u>
Total expenditures	<u>2,244,946</u>	<u>263,727</u>	<u>4,300</u>	<u>0</u>
Excess of revenues over (under) expenditures	<u>114,405</u>	<u>(53,329)</u>	<u>(178)</u>	<u>16,424</u>
Other financing sources (uses)				
Transfers in	2,500	-	75,000	-
Transfers out	<u>(185,130)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(182,630)</u>	<u>0</u>	<u>75,000</u>	<u>0</u>
Net change in fund balance	(68,225)	(53,329)	74,822	16,424
Available fund balance, July 1	<u>2,629,859</u>	<u>176,530</u>	<u>423,987</u>	<u>34,331</u>
Available fund balance, June 30	<u>\$ 2,561,634</u>	<u>\$ 123,201</u>	<u>\$ 498,809</u>	<u>\$ 50,755</u>

313 SDC County Roads Fund	314 SDC CRR Roads Fund	Totals June 30, 2017
\$ -	\$ -	\$ 206,154
-	-	32,391
-	-	1,872,781
41,111	74,619	176,764
672	1,699	22,998
-	-	397,308
<u>41,783</u>	<u>76,318</u>	<u>2,708,396</u>
-	160,800	2,673,773
<u>0</u>	<u>160,800</u>	<u>2,673,773</u>
<u>41,783</u>	<u>(84,482)</u>	<u>34,623</u>
-	-	77,500
-	-	(185,130)
<u>0</u>	<u>0</u>	<u>(107,630)</u>
41,783	(84,482)	(73,007)
<u>60,039</u>	<u>166,950</u>	<u>3,491,696</u>
<u>\$ 101,822</u>	<u>\$ 82,468</u>	<u>\$ 3,418,689</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 206,154	\$ -	\$ -	\$ (206,154)
Licenses and permits	16,336	10,000	10,000	(6,336)
Intergovernmental revenues	1,663,828	1,539,000	1,539,000	(124,828)
Charges for services	61,034	33,500	33,500	(27,534)
Interest earned	14,692	8,500	8,500	(6,192)
Miscellaneous revenues	397,308	135,000	135,000	(262,308)
Total revenues	<u>2,359,352</u>	<u>1,726,000</u>	<u>1,726,000</u>	<u>(633,352)</u>
Expenditures				
Administration	1,016,452	1,066,150	1,066,150	49,698
Bridge, culvert, and sign division	4,728	125,000	125,000	120,272
Operation and maintenance	1,060,756	1,426,028	1,426,028	365,272
Weed control division	92,497	137,264	137,264	44,767
Operating contingency	-	316,918	286,918	286,918
Total expenditures	<u>2,174,433</u>	<u>3,071,360</u>	<u>3,041,360</u>	<u>866,927</u>
Excess of revenues over (under) expenditures	<u>184,919</u>	<u>(1,345,360)</u>	<u>(1,315,360)</u>	<u>(1,500,279)</u>
Other financing sources (uses)				
Transfers in	2,500	2,500	2,500	-
Transfers out	(185,130)	(157,140)	(187,140)	(2,010)
Total other financing sources (uses)	<u>(182,630)</u>	<u>(154,640)</u>	<u>(184,640)</u>	<u>(2,010)</u>
Net changes in fund balance	2,289	(1,500,000)	(1,500,000)	(1,502,289)
Available fund balance, July 1	<u>2,018,682</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>(518,682)</u>
Available fund balance, June 30	\$ 2,020,971	\$ 0	\$ 0	\$ (2,020,971)

Reconciliation of budgetary fund balance to GAAP fund balance

Inventory	<u>540,663</u>
GAAP Ending fund balance	<u>\$ 2,561,634</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 208,953	\$ 284,820	\$ 284,820	\$ 75,867
Interest earned	1,445	400	400	(1,045)
Total revenues	<u>210,398</u>	<u>285,220</u>	<u>285,220</u>	<u>74,822</u>
Expenditures				
Materials and services	<u>263,727</u>	<u>385,220</u>	<u>385,220</u>	<u>121,493</u>
Total expenditures	<u>263,727</u>	<u>385,220</u>	<u>385,220</u>	<u>121,493</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(53,329)	(100,000)	(100,000)	(46,671)
Available fund balance, July 1	<u>176,530</u>	<u>100,000</u>	<u>100,000</u>	<u>(76,530)</u>
Available fund balance, June 30	<u>\$ 123,201</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (123,201)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 4,124	\$ 3,000	\$ 3,000	\$ (1,124)
Total revenues	<u>4,124</u>	<u>3,000</u>	<u>3,000</u>	<u>(1,124)</u>
Expenditures				
Materials and services	4,300	-	4,500	200
Capital outlay	-	481,871	477,371	477,371
Total expenditures	<u>4,300</u>	<u>481,871</u>	<u>481,871</u>	<u>477,571</u>
Excess of revenues over (under) expenditures	<u>(176)</u>	<u>(478,871)</u>	<u>(478,871)</u>	<u>(478,695)</u>
Other financing sources (uses)				
Transfers in	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Total other financing sources (uses)	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Net changes in fund balance	74,824	(403,871)	(403,871)	(478,695)
Available fund balance, July 1	<u>423,985</u>	<u>403,871</u>	<u>403,871</u>	<u>(20,114)</u>
Available fund balance, June 30	<u>\$ 498,809</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (498,809)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 16,056	\$ 15,000	\$ 15,000	\$ (1,056)
Interest earned	368	150	150	(218)
Total revenues	<u>16,424</u>	<u>15,150</u>	<u>15,150</u>	<u>(1,274)</u>
Expenditures				
Materials and services	-	50,122	50,122	50,122
Total expenditures	<u>0</u>	<u>50,122</u>	<u>50,122</u>	<u>50,122</u>
Excess of revenues over (under) expenditures and net changes in fund balance	16,424	(34,972)	(34,972)	(51,396)
Available fund balance, July 1	<u>34,331</u>	<u>34,972</u>	<u>34,972</u>	<u>641</u>
Available fund balance, June 30	<u>\$ 50,755</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (50,755)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 41,111	\$ 18,000	\$ 18,000	\$ (23,111)
Interest earned	672	150	150	(522)
Total revenues	<u>41,783</u>	<u>18,150</u>	<u>18,150</u>	<u>(23,633)</u>
Expenditures				
Materials and services	-	48,150	48,150	48,150
Total expenditures	<u>0</u>	<u>48,150</u>	<u>48,150</u>	<u>48,150</u>
Excess of revenues over (under) expenditures and net changes in fund balance	41,783	(30,000)	(30,000)	(71,783)
Available fund balance, July 1	<u>60,039</u>	<u>30,000</u>	<u>30,000</u>	<u>(30,039)</u>
Available fund balance, June 30	<u>\$ 101,822</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (101,822)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 74,619	\$ 20,000	\$ 20,000	\$ (54,619)
Interest earned	1,699	800	800	(899)
Total revenues	<u>76,318</u>	<u>20,800</u>	<u>20,800</u>	<u>(55,518)</u>
Expenditures				
Materials and services	<u>160,800</u>	<u>160,800</u>	<u>160,800</u>	<u>-</u>
Total expenditures	<u>160,800</u>	<u>160,800</u>	<u>160,800</u>	<u>0</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(84,482)	(140,000)	(140,000)	(55,518)
Available fund balance, July 1	<u>166,950</u>	<u>140,000</u>	<u>140,000</u>	<u>(26,950)</u>
Available fund balance, June 30	<u><u>\$ 82,468</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (82,468)</u></u>

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SHERIFF FUND

SUB-FUND #

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

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
SHERIFF FUND
June 30, 2017

	209 Animal Control Fund	210 E-911 Fund	265 Jail Operations Fund	266 Sheriff Grant Fund
ASSETS				
Cash and investments	\$ 13,986	\$ 159,833	\$ 2,243,291	\$ 79,525
Accounts receivable	-	7,500	185,137	28,310
Taxes receivable	-	-	84,157	-
Total assets	<u>\$ 13,986</u>	<u>\$ 167,333</u>	<u>\$ 2,512,585</u>	<u>\$ 107,835</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 155	\$ 56,067	\$ 12,120
Due to other funds	-	23,978	-	-
Total liabilities	<u>0</u>	<u>24,133</u>	<u>56,067</u>	<u>12,120</u>
Deferred inflows of resources				
Unavailable notes receivable	-	-	72,992	-
Total deferred inflows of resources	<u>0</u>	<u>0</u>	<u>72,992</u>	<u>0</u>
Fund balance				
Committed	13,986	-	2,383,526	-
Restricted	-	143,200	-	95,715
Assigned	-	-	-	-
Total fund balance	<u>13,986</u>	<u>143,200</u>	<u>2,383,526</u>	<u>95,715</u>
Total liabilities and fund balance	<u>\$ 13,986</u>	<u>\$ 167,333</u>	<u>\$ 2,512,585</u>	<u>\$ 107,835</u>

308 Correction Construction Fund	<u>Totals</u> June 30, 2017
\$ 589,760	\$ 3,086,395
49,473	270,420
-	84,157
<u>\$ 639,233</u>	<u>\$ 3,440,972</u>
\$ -	\$ 68,342
-	23,978
<u>0</u>	<u>92,320</u>
-	72,992
<u>0</u>	<u>72,992</u>
-	2,397,512
-	238,915
<u>639,233</u>	<u>639,233</u>
<u>639,233</u>	<u>3,275,660</u>
<u>\$ 639,233</u>	<u>\$ 3,440,972</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
SHERIFF FUND
For the Year Ended
June 30, 2017

	209 Animal Control Fund	210 E-911 Care Fund	265 Jail Operations Fund	266 Sheriff Grant Fund
Revenues				
Taxes	\$ -	\$ -	\$ 1,760,042	\$ -
Licenses and permits	18,622	-	35,773	-
Intergovernmental revenues	-	-	694,668	45,469
Fines and forfeitures	-	-	-	51,816
Charges for services	-	232,933	-	-
Interest earned	104	897	22,682	674
Miscellaneous revenues	-	-	70,427	-
Total revenues	<u>18,726</u>	<u>233,830</u>	<u>2,583,592</u>	<u>97,959</u>
Expenditures				
Current				
Public safety	76,322	259,014	2,671,846	80,827
Capital outlay	-	-	-	-
Debt service				
Interest	-	1,418	-	-
Total expenditures	<u>76,322</u>	<u>260,432</u>	<u>2,671,846</u>	<u>80,827</u>
Excess of revenues over (under) expenditures	<u>(57,596)</u>	<u>(26,602)</u>	<u>(88,254)</u>	<u>17,132</u>
Other financing sources (uses)				
Transfers in	55,000	162,355	673,953	40,000
Transfers out	-	-	(451,547)	(660)
Total other financing sources (uses)	<u>55,000</u>	<u>162,355</u>	<u>222,406</u>	<u>39,340</u>
Net change in fund balance	(2,596)	135,753	134,152	56,472
Available fund balance, July 1	<u>16,582</u>	<u>7,447</u>	<u>2,249,374</u>	<u>39,243</u>
Available fund balance, June 30	<u>\$ 13,986</u>	<u>\$ 143,200</u>	<u>\$ 2,383,526</u>	<u>\$ 95,715</u>

308 Correction Construction Fund	<u>Totals</u> June 30, 2017
\$ -	\$ 1,760,042
-	54,395
-	740,137
-	51,816
-	232,933
4,692	29,049
<u>49,473</u>	<u>119,900</u>
<u>54,165</u>	<u>2,988,272</u>
-	3,088,009
733	733
-	<u>1,418</u>
<u>733</u>	<u>3,090,160</u>
<u>53,432</u>	<u>(101,888)</u>
109,687	1,040,995
-	<u>(452,207)</u>
<u>109,687</u>	<u>588,788</u>
163,119	486,900
<u>476,114</u>	<u>2,788,760</u>
<u>\$ 639,233</u>	<u>\$ 3,275,660</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 18,622	\$ 16,520	\$ 16,520	\$ (2,102)
Interest earned	104	-	-	(104)
Total revenues	<u>18,726</u>	<u>16,520</u>	<u>16,520</u>	<u>(2,206)</u>
Expenditures				
Other requirements	32,744	35,301	32,841	97
Materials and services	43,578	41,350	43,810	232
Total expenditures	<u>76,322</u>	<u>76,651</u>	<u>76,651</u>	<u>329</u>
Excess of revenues over (under) expenditures	<u>(57,596)</u>	<u>(60,131)</u>	<u>(60,131)</u>	<u>(2,535)</u>
Other financing sources (uses)				
Transfers in	55,000	55,000	55,000	-
Total other financing sources (uses)	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>0</u>
Net changes in fund balance	(2,596)	(5,131)	(5,131)	(2,535)
Available fund balance, July 1	<u>16,582</u>	<u>5,131</u>	<u>5,131</u>	<u>(11,451)</u>
Available fund balance, June 30	<u>\$ 13,986</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (13,986)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 232,934	\$ 234,433	\$ 234,433	\$ 1,499
Interest earned	897	-	-	(897)
Total revenues	<u>233,831</u>	<u>234,433</u>	<u>234,433</u>	<u>602</u>
Expenditures				
Materials and services	259,012	366,090	366,090	107,078
Debt service	24,698	24,698	24,698	-
Operating contingency	-	46,638	46,638	46,638
Total expenditures	<u>283,710</u>	<u>437,426</u>	<u>437,426</u>	<u>153,716</u>
Excess of revenues over (under) expenditures	<u>(49,879)</u>	<u>(202,993)</u>	<u>(202,993)</u>	<u>(153,114)</u>
Other financing sources (uses)				
Transfers in	<u>162,355</u>	<u>156,355</u>	<u>156,355</u>	<u>(6,000)</u>
Total other financing sources (uses)	<u>162,355</u>	<u>156,355</u>	<u>156,355</u>	<u>(6,000)</u>
Net changes in fund balance	112,476	(46,638)	(46,638)	(159,114)
Available fund balance, July 1	<u>54,703</u>	<u>75,600</u>	<u>75,600</u>	<u>20,897</u>
Available fund balance, June 30	\$ <u>167,179</u>	\$ <u>28,962</u>	\$ <u>28,962</u>	\$ <u>(138,217)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Interfund loan payable	<u>(23,979)</u>
GAAP Ending fund balance	<u>\$ 143,200</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 1,760,042	\$ 1,697,941	\$ 1,697,941	\$ (62,101)
Licenses and permits	35,773	10,000	10,000	(25,773)
Intergovernmental revenues	694,668	677,632	677,632	(17,036)
Interest earned	22,682	14,120	14,120	(8,562)
Miscellaneous revenues	70,427	37,500	37,500	(32,927)
Total revenues	2,583,592	2,437,193	2,437,193	(146,399)
Expenditures				
Personal services	1,888,704	2,231,465	2,156,465	267,761
Materials and services	783,142	623,930	712,262	(70,880)
Operating contingency	-	224,895	224,895	224,895
Total expenditures	2,671,846	3,080,290	3,093,622	421,776
Excess of revenues over (under) expenditures	(88,254)	(643,097)	(656,429)	(568,175)
Other financing sources (uses)				
Transfers in	673,953	568,740	568,740	(105,213)
Transfers out	(451,547)	(471,225)	(457,893)	(6,346)
Total other financing sources (uses)	222,406	97,515	110,847	(111,559)
Net changes in fund balance	134,152	(545,582)	(545,582)	(679,734)
Available fund balance, July 1	2,249,374	2,013,988	2,013,988	(235,386)
Available fund balance, June 30	\$ 2,383,526	\$ 1,468,406	\$ 1,468,406	\$ (915,120)

Reconciliation of budgetary fund balance to GAAP fund balance

Adjust property taxes to full accrual	72,991
GAAP Ending fund balance	\$ 2,456,517

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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenue	\$ 45,469	\$ 40,000	\$ 40,000	\$ (5,469)
Fines and forfeitures	51,816	-	6,000	(45,816)
Interest earned	674	289	289	(385)
Miscellaneous revenues	-	1,200	1,200	1,200
Total revenues	<u>97,959</u>	<u>41,489</u>	<u>47,489</u>	<u>(50,470)</u>
Expenditures				
Personal services	63,006	73,912	73,912	10,906
Materials and services	17,821	17,000	23,000	5,179
Operating contingency	-	8,000	8,000	8,000
Total expenditures	<u>80,827</u>	<u>98,912</u>	<u>104,912</u>	<u>24,085</u>
Excess of revenues over (under) expenditures	<u>17,132</u>	<u>(57,423)</u>	<u>(57,423)</u>	<u>(74,555)</u>
Other financing sources (uses)				
Transfers in	40,000	40,000	40,000	-
Transfers out	(660)	(660)	(660)	-
Total other financing sources (uses)	<u>39,340</u>	<u>39,340</u>	<u>39,340</u>	<u>0</u>
Net changes in fund balance	56,472	(18,083)	(18,083)	(74,555)
Available fund balance, July 1	<u>39,243</u>	<u>30,371</u>	<u>30,371</u>	<u>(8,872)</u>
Available fund balance, June 30	<u>\$ 95,715</u>	<u>\$ 12,288</u>	<u>\$ 12,288</u>	<u>\$ (83,427)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 4,692	\$ 3,000	\$ 3,000	\$ (1,692)
Miscellaneous revenues	49,473	-	-	(49,473)
Total revenues	<u>54,165</u>	<u>3,000</u>	<u>3,000</u>	<u>(51,165)</u>
Expenditures				
Materials and services	-	286,593	286,593	286,593
Capital outlay	733	329,113	329,113	328,380
Total expenditures	<u>733</u>	<u>615,706</u>	<u>615,706</u>	<u>614,973</u>
Excess of revenues over (under) expenditures	<u>53,432</u>	<u>(612,706)</u>	<u>(612,706)</u>	<u>(666,138)</u>
Other financing sources (uses)				
Transfers in	109,687	142,520	142,520	32,833
Total other financing sources (uses)	<u>109,687</u>	<u>142,520</u>	<u>142,520</u>	<u>32,833</u>
Net changes in fund balance	163,119	(470,186)	(470,186)	(633,305)
Available fund balance, July 1	<u>476,114</u>	<u>470,186</u>	<u>470,186</u>	<u>(5,928)</u>
Available fund balance, June 30	<u>\$ 639,233</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (639,233)</u>



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

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
BUILDINGS AND GROUNDS FUND
June 30, 2017

	215 Mt Jefferson Park Fund	216 Mt Jefferson Park Perpetual Care Fund	218 Fair Fund	224 Fair Building Fund
ASSETS				
Cash and investments	\$ 72,423	\$ 124,024	\$ 168,296	\$ 23,213
Accounts receivable	-	-	-	-
Total assets	\$ 72,423	\$ 124,024	\$ 168,296	\$ 23,213
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 297	\$ -	\$ 3,118	\$ -
Due to other funds	-	-	-	107,070
Total liabilities	297	0	3,118	107,070
Fund balance				
Committed	72,126	124,024	165,178	(83,857)
Restricted	-	-	-	-
Total fund balance	72,126	124,024	165,178	(83,857)
Total liabilities and fund balance	\$ 72,423	\$ 124,024	\$ 168,296	\$ 23,213

249 Park Development Fund	315 SDC County Park Fund	316 SDC CRR Park Fund	Totals June 30, 2017
\$ 75,639	\$ 131,073	\$ 12,738	\$ 607,406
18,850	-	302	19,152
<u>\$ 94,489</u>	<u>\$ 131,073</u>	<u>\$ 13,040</u>	<u>\$ 626,558</u>
\$ 3,132	\$ -	\$ -	\$ 6,547
-	-	20,615	127,685
<u>3,132</u>	<u>0</u>	<u>20,615</u>	<u>134,232</u>
91,357	-	-	368,828
-	131,073	(7,575)	123,498
<u>91,357</u>	<u>131,073</u>	<u>(7,575)</u>	<u>492,326</u>
<u>\$ 94,489</u>	<u>\$ 131,073</u>	<u>\$ 13,040</u>	<u>\$ 626,558</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUILDINGS AND GROUNDS FUND**
For the Year Ended
June 30, 2017

	215 Mt Jefferson Memorial Park Fund	216 Mt Jefferson Park Perpetual Care Fund	218 Fair Fund	224 Fair Building Fund
Revenues				
Intergovernmental revenues	\$ -	\$ -	\$ 53,667	\$ 4,815
Charges for services	7,497	2,141	111,332	-
Interest earned	1,844	-	1,209	39
Miscellaneous revenues	44,097	-	33,700	15,200
Total revenues	<u>53,438</u>	<u>2,141</u>	<u>199,908</u>	<u>20,054</u>
Expenditures				
Current				
Culture and recreation	72,339	-	315,315	36,423
Total expenditures	<u>72,339</u>	<u>0</u>	<u>315,315</u>	<u>36,423</u>
Excess of revenues over (under) expenditures	<u>(18,901)</u>	<u>2,141</u>	<u>(115,407)</u>	<u>(16,369)</u>
Other financing sources (uses)				
Transfers in	7,500	-	142,500	51,000
Transfers out	-	-	(12,680)	-
Total other financing sources (uses)	<u>7,500</u>	<u>0</u>	<u>129,820</u>	<u>51,000</u>
Net change in fund balance	(11,401)	2,141	14,413	34,631
Available fund balance, July 1	83,527	121,883	142,390	(118,488)
Prior period adjustment	-	-	8,375	-
Available fund balance, June 30	<u>\$ 72,126</u>	<u>\$ 124,024</u>	<u>\$ 165,178</u>	<u>\$ (83,857)</u>

249 Park Development Fund	315 SDC County Park Fund	316 SDC CRR Park Fund	Totals June 30, 2017
\$ -	\$ 8,142	\$ 12,062	\$ 78,686
74,429	-	-	195,399
673	1,135	67	4,967
9,398	-	-	102,395
<u>84,500</u>	<u>9,277</u>	<u>12,129</u>	<u>381,447</u>
<u>130,855</u>	<u>-</u>	<u>-</u>	<u>554,932</u>
<u>130,855</u>	<u>0</u>	<u>0</u>	<u>554,932</u>
<u>(46,355)</u>	<u>9,277</u>	<u>12,129</u>	<u>(173,485)</u>
60,000	-	-	261,000
-	-	-	(12,680)
<u>60,000</u>	<u>0</u>	<u>0</u>	<u>248,320</u>
13,645	9,277	12,129	74,835
77,712	121,796	(19,704)	409,116
-	-	-	8,375
<u>\$ 91,357</u>	<u>\$ 131,073</u>	<u>\$ (7,575)</u>	<u>\$ 492,326</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 7,498	\$ 1,800	\$ 1,800	\$ (5,698)
Interest earned	1,843	1,300	1,300	(543)
Miscellaneous revenues	44,097	50,000	50,000	5,903
Total revenues	<u>53,438</u>	<u>53,100</u>	<u>53,100</u>	<u>(338)</u>
Expenditures				
Other requirements	43,563	44,182	44,182	619
Materials and services	28,776	101,543	101,543	72,767
Total expenditures	<u>72,339</u>	<u>145,725</u>	<u>145,725</u>	<u>73,386</u>
Excess of revenues over (under) expenditures	<u>(18,901)</u>	<u>(92,625)</u>	<u>(92,625)</u>	<u>(73,724)</u>
Other financing sources (uses)				
Transfers in	7,500	7,500	7,500	-
Total other financing sources (uses) and net changes in fund balance	<u>7,500</u> <u>(11,401)</u>	<u>7,500</u> <u>(85,125)</u>	<u>7,500</u> <u>(85,125)</u>	<u>0</u> <u>(73,724)</u>
Available fund balance, July 1	<u>83,527</u>	<u>85,125</u>	<u>85,125</u>	<u>1,598</u>
Available fund balance, June 30	<u>\$ 72,126</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (72,126)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 2,141	\$ 2,400	\$ 2,400	\$ 259
Total revenues	<u>2,141</u>	<u>2,400</u>	<u>2,400</u>	<u>259</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	2,141	2,400	2,400	259
Available fund balance, July 1	<u>121,883</u>	<u>120,953</u>	<u>120,953</u>	<u>(930)</u>
Available fund balance, June 30	<u><u>\$ 124,024</u></u>	<u><u>\$ 123,353</u></u>	<u><u>\$ 123,353</u></u>	<u><u>\$ (671)</u></u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
BUILDING AND GROUNDS SUB-FUND
FAIR FUND - 218
(Budgetary Basis)
For the Year Ended
June 30, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 53,667	\$ -	\$ -	\$ (53,667)
Charges for services	111,332	128,450	222,450	111,118
Interest earned	1,209	-	-	(1,209)
Miscellaneous revenues	33,700	12,000	12,000	(21,700)
Total revenues	<u>199,908</u>	<u>140,450</u>	<u>234,450</u>	<u>34,542</u>
Expenditures				
Personal services	131,293	136,935	136,935	5,642
Materials and services	184,022	189,425	283,425	99,403
Operating contingency	-	18,910	18,910	18,910
Total expenditures	<u>315,315</u>	<u>345,270</u>	<u>439,270</u>	<u>123,955</u>
Excess of revenues over (under) expenditures	<u>(115,407)</u>	<u>(204,820)</u>	<u>(204,820)</u>	<u>(89,413)</u>
Other financing sources (uses)				
Transfers in	142,500	142,500	142,500	-
Transfers out	(12,680)	(12,680)	(12,680)	-
Total other financing sources (uses)	<u>129,820</u>	<u>129,820</u>	<u>129,820</u>	<u>0</u>
Net changes in fund balance	14,413	(75,000)	(75,000)	(89,413)
Prior period adjustment	8,375	-	-	(8,375)
Available fund balance, July 1	<u>142,390</u>	<u>75,000</u>	<u>75,000</u>	<u>(67,390)</u>
Available fund balance, June 30	<u>\$ 165,178</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (165,178)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenue	\$ 4,815	\$ 6,420	\$ 6,420	\$ 1,605
Interest earned	39	-	-	(39)
Miscellaneous revenues	15,200	5,000	5,000	(10,200)
Total revenues	<u>20,054</u>	<u>11,420</u>	<u>11,420</u>	<u>(8,634)</u>
Expenditures				
Materials and services	-	11,206	11,206	11,206
Capital outlay	55,714	23,714	58,714	3,000
Total expenditures	<u>55,714</u>	<u>34,920</u>	<u>69,920</u>	<u>14,206</u>
Excess of revenues over (under) expenditures	<u>(35,660)</u>	<u>(23,500)</u>	<u>(58,500)</u>	<u>(22,840)</u>
Other financing sources (uses)				
Transfers in	51,000	16,000	51,000	-
Total other financing sources (uses)	<u>51,000</u>	<u>16,000</u>	<u>51,000</u>	<u>0</u>
Net changes in fund balance	15,340	(7,500)	(7,500)	(22,840)
Available fund balance, July 1	<u>7,873</u>	<u>7,500</u>	<u>7,500</u>	<u>(373)</u>
Available fund balance, June 30	\$ <u>23,213</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(23,213)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Interfund loan payable	<u>(107,070)</u>
GAAP Ending fund balance	<u>\$ (83,857)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 74,429	\$ 50,050	\$ 50,050	\$ (24,379)
Interest earned	673	500	500	(173)
Miscellaneous revenues	9,398	100	100	(9,298)
Total revenues	<u>84,500</u>	<u>50,650</u>	<u>50,650</u>	<u>(33,850)</u>
Expenditures				
Personal services	64,304	86,627	86,627	22,323
Materials and services	66,552	84,023	84,023	17,471
Total expenditures	<u>130,856</u>	<u>170,650</u>	<u>170,650</u>	<u>39,794</u>
Excess of revenues over (under) expenditures	<u>(46,356)</u>	<u>(120,000)</u>	<u>(120,000)</u>	<u>(73,644)</u>
Other financing sources (uses)				
Transfers in	60,000	60,000	60,000	-
Total other financing sources (uses)	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Net changes in fund balance	13,644	(60,000)	(60,000)	(73,644)
Available fund balance, July 1	<u>77,713</u>	<u>60,000</u>	<u>60,000</u>	<u>(17,713)</u>
Available fund balance, June 30	<u>\$ 91,357</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (91,357)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 8,142	\$ 5,000	\$ 5,000	\$ (3,142)
Interest earned	1,135	750	750	(385)
Total revenues	<u>9,277</u>	<u>5,750</u>	<u>5,750</u>	<u>(3,527)</u>
Expenditures				
Materials and services	-	125,750	125,750	125,750
Total expenditures	<u>0</u>	<u>125,750</u>	<u>125,750</u>	<u>125,750</u>
Excess of revenues over (under) expenditures and net changes in fund balance	9,277	(120,000)	(120,000)	(129,277)
Available fund balance, July 1	<u>121,796</u>	<u>120,000</u>	<u>120,000</u>	<u>(1,796)</u>
Available fund balance, June 30	<u>\$ 131,073</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (131,073)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 12,062	\$ 4,000	\$ 4,000	\$ (8,062)
Interest earned	67	20	20	(47)
Total revenues	<u>12,129</u>	<u>4,020</u>	<u>4,020</u>	<u>(8,109)</u>
Expenditures				
Capital outlay	<u>8,250</u>	<u>9,020</u>	<u>9,020</u>	<u>770</u>
Total expenditures	<u>8,250</u>	<u>9,020</u>	<u>9,020</u>	<u>770</u>
Excess of revenues over (under) expenditures and net changes in fund balance	3,879	(5,000)	(5,000)	(8,879)
Available fund balance, July 1	<u>9,161</u>	<u>5,000</u>	<u>5,000</u>	<u>(4,161)</u>
Available fund balance, June 30	\$ 13,040	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (13,040)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Interfund loan	<u>(20,615)</u>
GAAP Ending fund balance	<u>\$ (7,575)</u>



GENERAL GOVERNMENT FUND

SUB-FUND #

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

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
GENERAL GOVERNMENT FUND
June 30, 2017

	220 County School Fund	222 Transient Occupany Tax Fund	229 County Projects Fund	231 Business Loan Fund
ASSETS				
Cash and investments	\$ -	\$ 216,893	\$ 143,554	\$ 533,911
Accounts receivable	-	-	-	-
Notes receivable	-	-	-	515,894
Due from other funds	-	-	-	20,615
Total assets	<u>\$ 0</u>	<u>\$ 216,893</u>	<u>\$ 143,554</u>	<u>\$ 1,070,420</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 41,910	\$ 3,580	\$ -
Total liabilities	<u>0</u>	<u>41,910</u>	<u>3,580</u>	<u>0</u>
Deferred inflows of resources				
Unavailable notes receivable	-	-	-	515,894
Total deferred inflows of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>515,894</u>
Fund balance				
Committed	-	174,983	139,974	-
Restricted	-	-	-	554,526
Total fund balance	<u>0</u>	<u>174,983</u>	<u>139,974</u>	<u>554,526</u>
Total liabilities and fund balance	<u>\$ 0</u>	<u>\$ 216,893</u>	<u>\$ 143,554</u>	<u>\$ 1,070,420</u>

250 Economic Development Fund	256 GIS Fund	257 Conciliation- Mediation Fund	311 Capital Improvements Fund	320 Courthouse Construction Fund	Totals June 30, 2017
\$ 189,260	\$ 47,228	\$ 85,864	\$ 870,973	\$ 3,530,965	\$ 5,618,648
-	4,171	-	225,000	289,088	518,259
-	-	-	16,111	-	532,005
-	-	-	23,978	-	44,593
<u>\$ 189,260</u>	<u>\$ 51,399</u>	<u>\$ 85,864</u>	<u>\$ 1,136,062</u>	<u>\$ 3,820,053</u>	<u>\$ 6,713,505</u>
\$ 776	\$ 6	\$ 1,500	\$ 130,448	\$ -	\$ 178,220
<u>776</u>	<u>6</u>	<u>1,500</u>	<u>130,448</u>	<u>0</u>	<u>178,220</u>
-	-	-	16,111	-	532,005
<u>0</u>	<u>0</u>	<u>0</u>	<u>16,111</u>	<u>0</u>	<u>532,005</u>
188,484	-	-	989,503	3,820,053	5,312,997
-	51,393	84,364	-	-	690,283
<u>188,484</u>	<u>51,393</u>	<u>84,364</u>	<u>989,503</u>	<u>3,820,053</u>	<u>6,003,280</u>
<u>\$ 189,260</u>	<u>\$ 51,399</u>	<u>\$ 85,864</u>	<u>\$ 1,136,062</u>	<u>\$ 3,820,053</u>	<u>\$ 6,713,505</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
GENERAL GOVERNMENT FUND
For the Year Ended
June 30, 2017

	220 County School Fund	220 Transient Occupany Tax Fund	229 County Projects Fund	231 Business Loan Fund
Revenues				
Taxes - other	\$ 62,443	\$ 276,747	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	21,833	-	-	-
Charges for services	-	-	-	-
Interest earned	455	2,578	1,445	28,760
Miscellaneous revenues	-	-	-	105,476
Total revenues	<u>84,731</u>	<u>279,325</u>	<u>1,445</u>	<u>134,236</u>
Expenditures				
Current				
General government	-	-	34,620	-
Economic development	-	102,551	-	118,025
Education	84,834	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>84,834</u>	<u>102,551</u>	<u>34,620</u>	<u>118,025</u>
Excess of revenues over (under) expenditures	<u>(103)</u>	<u>176,774</u>	<u>(33,175)</u>	<u>16,211</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	(245,500)	(4,661)	-
Total other financing sources (uses)	<u>0</u>	<u>(245,500)</u>	<u>(4,661)</u>	<u>0</u>
Net change in fund balance	(103)	(68,726)	(37,836)	16,211
Available fund balance, July 1	<u>103</u>	<u>243,709</u>	<u>177,810</u>	<u>538,315</u>
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 174,983</u>	<u>\$ 139,974</u>	<u>\$ 554,526</u>

250 Economic Development Fund	256 GIS Fund	257 Conciliation- Mediation Fund	311 Capital Improvements Fund	320 Courthouse Construction Fund	Totals June 30, 2017
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 339,190
-	37,829	16,326	-	-	54,155
107,698	19,171	-	-	800,233	948,935
-	-	-	289,597	-	289,597
425	407	826	11,802	23,922	70,620
49,074	-	-	-	6,913	161,463
<u>157,197</u>	<u>57,407</u>	<u>17,152</u>	<u>301,399</u>	<u>831,068</u>	<u>1,863,960</u>
-	110,821	11,750	-	-	157,191
84,190	-	-	-	-	304,766
-	-	-	-	-	84,834
-	-	-	1,741,169	-	1,741,169
<u>84,190</u>	<u>110,821</u>	<u>11,750</u>	<u>1,741,169</u>	<u>0</u>	<u>2,287,960</u>
<u>73,007</u>	<u>(53,414)</u>	<u>5,402</u>	<u>(1,439,770)</u>	<u>831,068</u>	<u>(424,000)</u>
-	59,150	-	186,000	-	245,150
-	(1,320)	-	-	-	(251,481)
<u>0</u>	<u>57,830</u>	<u>0</u>	<u>186,000</u>	<u>0</u>	<u>(6,331)</u>
73,007	4,416	5,402	(1,253,770)	831,068	(430,331)
<u>115,477</u>	<u>46,977</u>	<u>78,962</u>	<u>2,243,273</u>	<u>2,988,985</u>	<u>6,433,611</u>
<u>\$ 188,484</u>	<u>\$ 51,393</u>	<u>\$ 84,364</u>	<u>\$ 989,503</u>	<u>\$ 3,820,053</u>	<u>\$ 6,003,280</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes - other	\$ 62,444	\$ 60,000	\$ 60,000	\$ (2,444)
Intergovernmental revenues	21,833	200,000	200,000	178,167
Interest earned	454	20	20	(434)
Total revenues	<u>84,731</u>	<u>260,020</u>	<u>260,020</u>	<u>175,289</u>
Expenditures				
Other requirements	<u>84,834</u>	<u>260,120</u>	<u>260,120</u>	<u>175,286</u>
Total expenditures	<u>84,834</u>	<u>260,120</u>	<u>260,120</u>	<u>175,286</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(103)	(100)	(100)	3
Available fund balance, July 1	<u>103</u>	<u>100</u>	<u>100</u>	<u>(3)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes - other	\$ 276,747	\$ 250,000	\$ 250,000	\$ (26,747)
Interest earned	2,579	1,200	1,200	(1,379)
Total revenues	<u>279,326</u>	<u>251,200</u>	<u>251,200</u>	<u>(28,126)</u>
Expenditures				
Materials and services	102,551	250,200	215,200	112,649
Operating contingency	-	5,500	5,500	5,500
Total expenditures	<u>102,551</u>	<u>255,700</u>	<u>220,700</u>	<u>118,149</u>
Excess of revenues over (under) expenditures	<u>176,775</u>	<u>(4,500)</u>	<u>30,500</u>	<u>(146,275)</u>
Other financing sources (uses)				
Transfers out	<u>(245,500)</u>	<u>(210,500)</u>	<u>(245,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>(245,500)</u>	<u>(210,500)</u>	<u>(245,500)</u>	<u>0</u>
Net changes in fund balance	(68,725)	(215,000)	(215,000)	(146,275)
Available fund balance, July 1	<u>243,708</u>	<u>215,000</u>	<u>215,000</u>	<u>(28,708)</u>
Available fund balance, June 30	<u>\$ 174,983</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (174,983)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 1,445	\$ 1,000	\$ 1,000	\$ (445)
Total revenues	<u>1,445</u>	<u>1,000</u>	<u>1,000</u>	<u>(445)</u>
Expenditures				
Materials and services	<u>34,620</u>	<u>160,000</u>	<u>160,000</u>	<u>125,380</u>
Total expenditures	<u>34,620</u>	<u>160,000</u>	<u>160,000</u>	<u>125,380</u>
Excess of revenues over (under) expenditures	<u>(33,175)</u>	<u>(159,000)</u>	<u>(159,000)</u>	<u>(125,825)</u>
Other financing sources (uses)				
Transfers out	<u>(4,661)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(1,339)</u>
Total other financing sources (uses)	<u>(4,661)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(1,339)</u>
Net changes in fund balance	(37,836)	(165,000)	(165,000)	(127,164)
Available fund balance, July 1	<u>177,810</u>	<u>165,000</u>	<u>165,000</u>	<u>(12,810)</u>
Available fund balance, June 30	<u>\$ 139,974</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (139,974)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Loan principal	\$ 116,226	\$ 48,100	\$ 48,100	\$ (68,126)
Loan interest	24,444	23,995	23,995	(449)
Interest earned	4,316	3,000	3,000	(1,316)
Total revenues	<u>144,986</u>	<u>75,095</u>	<u>75,095</u>	<u>(69,891)</u>
Expenditures				
Materials and services	8,025	15,225	15,225	7,200
Business loans	110,000	534,870	534,870	424,870
Total expenditures	<u>118,025</u>	<u>550,095</u>	<u>550,095</u>	<u>432,070</u>
Excess of revenues over (under) expenditures and net changes in fund balance	26,961	(475,000)	(475,000)	(501,961)
Available fund balance, July 1	<u>506,950</u>	<u>475,000</u>	<u>475,000</u>	<u>(31,950)</u>
Available fund balance, June 30	\$ 533,911	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (533,911)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Interfund loan receivable	20,615
Business loans receivable	<u>515,894</u>
GAAP Ending fund balance	<u>\$ 1,070,420</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 107,698	\$ 90,000	\$ 90,000	\$ (17,698)
Interest earned	425	600	600	175
Miscellaneous revenues	49,074	29,000	29,000	(20,074)
Total revenues	<u>157,197</u>	<u>119,600</u>	<u>119,600</u>	<u>(37,597)</u>
Expenditures				
Materials and services	84,190	194,600	194,600	110,410
Operating contingency	-	20,000	20,000	20,000
Total expenditures	<u>84,190</u>	<u>214,600</u>	<u>214,600</u>	<u>130,410</u>
Excess of revenues over (under) expenditures and net changes in fund balance	73,007	(95,000)	(95,000)	(168,007)
Available fund balance, July 1	<u>115,477</u>	<u>95,000</u>	<u>95,000</u>	<u>(20,477)</u>
Available fund balance, June 30	<u>\$ 188,484</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (188,484)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 GIS FUND - 256**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Licenses and permits	\$ 37,828	\$ 26,500	\$ 38,500	\$ 672
Intergovernmental revenues	19,171	-	-	(19,171)
Interest earned	407	400	400	(7)
Total revenues	<u>57,406</u>	<u>26,900</u>	<u>38,900</u>	<u>(18,506)</u>
Expenditures				
Personal services	83,804	97,298	91,298	7,494
Materials and services	27,016	10,125	28,125	1,109
Capital outlay	-	5,000	5,000	5,000
Operating contingency	-	13,673	13,673	13,673
Total expenditures	<u>110,820</u>	<u>126,096</u>	<u>138,096</u>	<u>27,276</u>
Excess of revenues over (under) expenditures	<u>(53,414)</u>	<u>(99,196)</u>	<u>(99,196)</u>	<u>(45,782)</u>
Other financing sources (uses)				
Transfers in	59,150	59,150	59,150	-
Transfers out	(1,320)	(1,320)	(1,320)	-
Total other financing sources (uses)	<u>57,830</u>	<u>57,830</u>	<u>57,830</u>	<u>0</u>
Net changes in fund balance	4,416	(41,366)	(41,366)	(45,782)
Available fund balance, July 1	<u>46,977</u>	<u>51,839</u>	<u>51,839</u>	<u>4,862</u>
Available fund balance, June 30	<u>\$ 51,393</u>	<u>\$ 10,473</u>	<u>\$ 10,473</u>	<u>\$ (40,920)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 16,327	\$ 12,000	\$ 12,000	\$ (4,327)
Interest earned	825	500	500	(325)
Total revenues	<u>17,152</u>	<u>12,500</u>	<u>12,500</u>	<u>(4,652)</u>
Expenditures				
Materials and services	<u>11,750</u>	<u>97,500</u>	<u>97,500</u>	<u>85,750</u>
Total expenditures	<u>11,750</u>	<u>97,500</u>	<u>97,500</u>	<u>85,750</u>
Excess of revenues over (under) expenditures and net changes in fund balance	5,402	(85,000)	(85,000)	(90,402)
Available fund balance, July 1	<u>78,962</u>	<u>85,000</u>	<u>85,000</u>	<u>6,038</u>
Available fund balance, June 30	<u><u>\$ 84,364</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (84,364)</u></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, 2017

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Charges for services	\$ 312,877	\$ 75,798	\$ 75,798	\$ (237,079)
Interest earned	11,802	10,000	10,000	(1,802)
Total revenues	<u>324,679</u>	<u>85,798</u>	<u>85,798</u>	<u>(238,881)</u>
Expenditures				
Materials and services	20,522	85,500	85,500	64,978
Capital outlay	<u>1,720,646</u>	<u>2,686,298</u>	<u>2,686,298</u>	<u>965,652</u>
Total expenditures	<u>1,741,168</u>	<u>2,771,798</u>	<u>2,771,798</u>	<u>1,030,630</u>
Excess of revenues over (under) expenditures	<u>(1,416,489)</u>	<u>(2,686,000)</u>	<u>(2,686,000)</u>	<u>(1,269,511)</u>
Other financing sources (uses)				
Transfers in	<u>186,000</u>	<u>186,000</u>	<u>186,000</u>	<u>-</u>
Total other financing sources (uses)	<u>186,000</u>	<u>186,000</u>	<u>186,000</u>	<u>0</u>
Net changes in fund balance	(1,230,489)	(2,500,000)	(2,500,000)	(1,269,511)
Available fund balance, July 1	<u>2,196,014</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>303,986</u>
Available fund balance, June 30	\$ 965,525	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (965,525)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Note receivable	16,111
Interfund loan	<u>23,978</u>
GAAP Ending fund balance	<u>\$ 1,005,614</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 800,233	\$ 1,500,000	\$ 1,500,000	\$ 699,767
Interest earned	23,922	20,000	20,000	(3,922)
Miscellaneous revenues	6,914	150,000	150,000	143,086
Total revenues	<u>831,069</u>	<u>1,670,000</u>	<u>1,670,000</u>	<u>838,931</u>
Expenditures				
Capital outlay	-	5,670,000	5,670,000	5,670,000
Total expenditures	<u>0</u>	<u>5,670,000</u>	<u>5,670,000</u>	<u>5,670,000</u>
Excess of revenues over (under) expenditures	<u>831,069</u>	<u>(4,000,000)</u>	<u>(4,000,000)</u>	<u>(4,831,069)</u>
Other financing sources (uses)				
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net changes in fund balance	831,069	(4,000,000)	(4,000,000)	(4,831,069)
Available fund balance, July 1	<u>2,988,984</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>1,011,016</u>
Available fund balance, June 30	<u><u>\$ 3,820,053</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$(3,820,053)</u></u>



Public Health
Prevent. Promote. Protect.

COMMUNITY HEALTH FUND

SUB-FUND #

225	CO Health Board Fund
236	Smoke Management 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
COMMUNITY HEALTH FUND
June 30, 2017

	225 CO Comm Health Board Fund	236 Smoke Management Fund	239 Public Health Grants Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and investments	\$ 473,684	\$ 16,302	\$ 179,598
Notes receivable	25,993	-	-
Accounts receivable	-	-	178,228
Total assets	<u>\$ 499,677</u>	<u>\$ 16,302</u>	<u>\$ 357,826</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	<u>\$ 211</u>	<u>\$ 174</u>	<u>\$ 85,406</u>
Total liabilities	<u>211</u>	<u>174</u>	<u>85,406</u>
Deferred inflows of resources			
Unavailable notes receivable	<u>25,993</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>25,993</u>	<u>0</u>	<u>0</u>
Fund balance			
Restricted	<u>473,473</u>	<u>16,128</u>	<u>272,420</u>
Total fund balance	<u>473,473</u>	<u>16,128</u>	<u>272,420</u>
Total liabilities and fund balance	<u>\$ 499,677</u>	<u>\$ 16,302</u>	<u>\$ 357,826</u>

244 Alcohol & Drug Program Fund	246 Developmental Disabilities Fund	247 Early Learning Initiative Fund	253 Community Health Reserve Fund	Totals June 30, 2017
\$ 794,881	\$ 58,134	\$ 19,681	\$ 575,904	\$ 2,118,184
-	-	-	-	25,993
5,070	8,707	7,602	875	200,482
<u>\$ 799,951</u>	<u>\$ 66,841</u>	<u>\$ 27,283</u>	<u>\$ 576,779</u>	<u>\$ 2,344,659</u>
\$ 831	\$ 7,754	\$ 7,495	\$ -	\$ 101,871
831	7,754	7,495	0	101,871
-	-	-	-	25,993
0	0	0	0	25,993
799,120	59,087	19,788	576,779	2,216,795
799,120	59,087	19,788	576,779	2,216,795
<u>\$ 799,951</u>	<u>\$ 66,841</u>	<u>\$ 27,283</u>	<u>\$ 576,779</u>	<u>\$ 2,344,659</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
COMMUNITY HEALTH FUND
For the Year Ended
June 30, 2017

	225 CO Comm Health Board Fund	236 Smoke Management Fund	239 Public Health Grants Fund
Revenues			
Licenses and permits	\$ -	\$ 54,958	\$ -
Intergovernmental revenue	1,913,567	-	1,071,515
Charges for services	-	-	20,017
Interest earned	9,446	454	1,557
Miscellaneous revenues	3,500	-	11,251
Total revenues	<u>1,926,513</u>	<u>55,412</u>	<u>1,104,340</u>
Expenditures			
Current			
Health and welfare	1,999,235	71,111	957,247
Total expenditures	<u>1,999,235</u>	<u>71,111</u>	<u>957,247</u>
Excess of revenues over (under) expenditures	<u>(72,722)</u>	<u>(15,699)</u>	<u>147,093</u>
Other financing sources (uses)			
Transfers in	-	-	9,500
Transfers out	(511,785)	-	(49,071)
Total other financing sources (uses)	<u>(511,785)</u>	<u>0</u>	<u>(39,571)</u>
Net change in fund balance	(584,507)	(15,699)	107,522
Available fund balance, July 1	<u>1,057,980</u>	<u>31,827</u>	<u>164,898</u>
Available fund balance, June 30	<u>\$ 473,473</u>	<u>\$ 16,128</u>	<u>\$ 272,420</u>

244 Alcohol & Drug Program Fund	246 Developmental Disabilities Fund	247 Early Learning Initiative Fund	253 Community Health Reserve Fund	Totals June 30, 2017
\$ -	\$ -	\$ -	\$ -	\$ 54,958
1,231,889	283,737	1,605	82,616	4,584,929
-	-	-	-	20,017
4,250	490	-	276	16,473
-	-	-	117,803	132,554
<u>1,236,139</u>	<u>284,227</u>	<u>1,605</u>	<u>200,695</u>	<u>4,808,931</u>
<u>717,943</u>	<u>269,923</u>	<u>3,255</u>	<u>22,585</u>	<u>4,041,299</u>
<u>717,943</u>	<u>269,923</u>	<u>3,255</u>	<u>22,585</u>	<u>4,041,299</u>
<u>518,196</u>	<u>14,304</u>	<u>(1,650)</u>	<u>178,110</u>	<u>767,632</u>
-	-	20,255	398,669	428,424
<u>(28,076)</u>	<u>(13,814)</u>	<u>-</u>	<u>-</u>	<u>(602,746)</u>
<u>(28,076)</u>	<u>(13,814)</u>	<u>20,255</u>	<u>398,669</u>	<u>(174,322)</u>
490,120	490	18,605	576,779	593,310
<u>309,000</u>	<u>58,597</u>	<u>1,183</u>	<u>-</u>	<u>1,623,485</u>
<u>\$ 799,120</u>	<u>\$ 59,087</u>	<u>\$ 19,788</u>	<u>\$ 576,779</u>	<u>\$ 2,216,795</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH SUB-FUND
 CENTRAL OREGON COMMUNITY HEALTH BOARD FUND - 225**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,913,567	\$ 2,158,862	\$ 2,158,862	\$ 245,295
Interest earned	9,446	2,500	2,500	(6,946)
Miscellaneous revenues	3,500	6,000	6,000	2,500
Total revenues	<u>1,926,513</u>	<u>2,167,362</u>	<u>2,167,362</u>	<u>240,849</u>
Expenditures				
Personal services	82,124	134,201	83,701	1,577
Materials and services	1,917,111	2,505,936	2,132,267	215,156
Risk reserve	-	250,000	250,000	250,000
Total expenditures	<u>1,999,235</u>	<u>2,890,137</u>	<u>2,465,968</u>	<u>466,733</u>
Excess of revenues over (under) expenditures	<u>(72,722)</u>	<u>(722,775)</u>	<u>(298,606)</u>	<u>(225,884)</u>
Other financing sources (uses)				
Transfers out	<u>(511,785)</u>	<u>(80,660)</u>	<u>(539,329)</u>	<u>(27,544)</u>
Total other financing sources (uses)	<u>(511,785)</u>	<u>(80,660)</u>	<u>(539,329)</u>	<u>(27,544)</u>
Net changes in fund balance	(584,507)	(803,435)	(837,935)	(253,428)
Available fund balance, July 1	<u>1,057,980</u>	<u>803,435</u>	<u>837,935</u>	<u>(220,045)</u>
Available fund balance, June 30	\$ 473,473	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (473,473)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Adjust property taxes to full accrual	<u>25,992</u>
GAAP Ending fund balance	<u>\$ 499,465</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH SUB-FUND
 SMOKE MANAGEMENT FUND - 236**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 54,958	\$ 50,000	\$ 50,000	\$ (4,958)
Interest earned	454	300	300	(154)
Total revenues	<u>55,412</u>	<u>50,300</u>	<u>50,300</u>	<u>(5,112)</u>
Expenditures				
Personal services	14,194	14,245	14,245	51
Materials and services	56,917	53,585	56,918	1
Operating contingency	-	8,000	4,667	4,667
Total expenditures	<u>71,111</u>	<u>75,830</u>	<u>75,830</u>	<u>4,719</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(15,699)	(25,530)	(25,530)	(9,831)
Available fund balance, July 1	<u>31,827</u>	<u>30,000</u>	<u>30,000</u>	<u>(1,827)</u>
Available fund balance, June 30	<u>\$ 16,128</u>	<u>\$ 4,470</u>	<u>\$ 4,470</u>	<u>\$ (11,658)</u>

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

(Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,071,514	\$ 833,415	\$ 919,815	\$ (151,699)
Charges for services	20,017	14,788	14,788	(5,229)
Interest earned	1,557	1,090	1,090	(467)
Miscellaneous revenues	11,251	500	9,400	(1,851)
Total revenues	<u>1,104,339</u>	<u>849,793</u>	<u>945,093</u>	<u>(159,246)</u>
Expenditures				
Personal services	690,527	666,622	699,822	9,295
Materials and services	260,856	383,855	364,600	103,744
Capital outlay	5,863	-	6,000	137
Total expenditures	<u>957,246</u>	<u>1,050,477</u>	<u>1,070,422</u>	<u>113,176</u>
Excess of revenues over (under) expenditures	<u>147,093</u>	<u>(200,684)</u>	<u>(125,329)</u>	<u>(272,422)</u>
Other financing sources (uses)				
Transfers in	9,500	9,500	9,500	-
Transfers out	(49,071)	(28,816)	(49,071)	-
Total other financing sources (uses)	<u>(39,571)</u>	<u>(19,316)</u>	<u>(39,571)</u>	<u>0</u>
Net changes in fund balance	107,522	(220,000)	(164,900)	(272,422)
Available fund balance, July 1	<u>164,898</u>	<u>220,000</u>	<u>164,900</u>	<u>2</u>
Available fund balance, June 30	<u>\$ 272,420</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (272,420)</u>

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

(Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,231,889	\$ 630,905	\$ 800,905	\$ (430,984)
Interest earned	4,250	250	250	(4,000)
Total revenues	<u>1,236,139</u>	<u>631,155</u>	<u>801,155</u>	<u>(434,984)</u>
Expenditures				
Materials and services	717,943	627,655	778,655	60,712
Risk reserve	-	57,262	57,262	57,262
Total expenditures	<u>717,943</u>	<u>684,917</u>	<u>835,917</u>	<u>117,974</u>
Excess of revenues over (under) expenditures	<u>518,196</u>	<u>(53,762)</u>	<u>(34,762)</u>	<u>(552,958)</u>
Other financing sources (uses)				
Transfers out	<u>(28,076)</u>	<u>(3,600)</u>	<u>(22,600)</u>	<u>5,476</u>
Total other financing sources (uses)	<u>(28,076)</u>	<u>(3,600)</u>	<u>(22,600)</u>	<u>5,476</u>
Net changes in fund balance	490,120	(57,362)	(57,362)	(547,482)
Available fund balance, July 1	<u>309,000</u>	<u>57,362</u>	<u>57,362</u>	<u>(251,638)</u>
Available fund balance, June 30	<u>\$ 799,120</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (799,120)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH SUB-FUND
 DEVELOPMENTAL DISABILITY FUND - 246**

(Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 283,737	\$ 335,000	\$ 335,000	\$ 51,263
Interest earned	490	530	530	40
Total revenues	<u>284,227</u>	<u>335,530</u>	<u>335,530</u>	<u>51,303</u>
Expenditures				
Materials and services	269,923	334,400	320,000	50,077
Risk reserve	-	55,349	55,349	55,349
Total expenditures	<u>269,923</u>	<u>389,749</u>	<u>375,349</u>	<u>105,426</u>
Excess of revenues over (under) expenditures	<u>14,304</u>	<u>(54,219)</u>	<u>(39,819)</u>	<u>(54,123)</u>
Other financing sources (uses)				
Transfers out	<u>(13,814)</u>	<u>(3,600)</u>	<u>(18,000)</u>	<u>(4,186)</u>
Total other financing sources (uses)	<u>(13,814)</u>	<u>(3,600)</u>	<u>(18,000)</u>	<u>(4,186)</u>
Net changes in fund balance	490	(57,819)	(57,819)	(58,309)
Available fund balance, July 1	<u>58,597</u>	<u>57,819</u>	<u>57,819</u>	<u>(778)</u>
Available fund balance, June 30	<u>\$ 59,087</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (59,087)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH SUB-FUND
 EARLY LEARNING INITIATIVE FUND - 247**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,605	\$ -	\$ -	\$ (1,605)
Total revenues	<u>1,605</u>	<u>0</u>	<u>0</u>	<u>(1,605)</u>
Expenditures				
Materials and services	<u>3,255</u>	<u>68,972</u>	<u>68,972</u>	<u>65,717</u>
Total expenditures	<u>3,255</u>	<u>68,972</u>	<u>68,972</u>	<u>65,717</u>
Excess of revenues over (under) expenditures	<u>(1,650)</u>	<u>(68,972)</u>	<u>(68,972)</u>	<u>(67,322)</u>
Other financing sources (uses)				
Transfers in	<u>20,255</u>	<u>59,786</u>	<u>59,786</u>	<u>39,531</u>
Total other financing sources (uses)	<u>20,255</u>	<u>59,786</u>	<u>59,786</u>	<u>39,531</u>
Net changes in fund balance	18,605	(9,186)	(9,186)	(27,791)
Available fund balance, July 1	<u>1,183</u>	<u>9,186</u>	<u>9,186</u>	<u>8,003</u>
Available fund balance, June 30	<u>\$ 19,788</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (19,788)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH SUB-FUND
 COMMUNITY HEALTH RESERVE FUND - 253**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 82,616	\$ -	\$ -	\$ (82,616)
Interest earned	276	-	-	(276)
Miscellaneous revenues	117,803	-	3,000	(114,803)
Total revenues	<u>200,695</u>	<u>0</u>	<u>3,000</u>	<u>(197,695)</u>
Expenditures				
Materials and services	22,585	-	401,669	379,084
Total expenditures	<u>22,585</u>	<u>0</u>	<u>401,669</u>	<u>379,084</u>
Excess of revenues over (under) expenditures	<u>178,110</u>	<u>0</u>	<u>(398,669)</u>	<u>(576,779)</u>
Other financing sources (uses)				
Transfers in	398,669	-	398,669	-
Total other financing sources (uses)	<u>398,669</u>	<u>0</u>	<u>398,669</u>	<u>0</u>
Net changes in fund balance	576,779	0	0	(576,779)
Available fund balance, July 1	-	-	-	-
Available fund balance, June 30	<u>\$ 576,779</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (576,779)</u>

NONMAJOR GOVERNMENTAL FUNDS

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2017

	District Attorney	Clerk	Surveyor	Community Justice
ASSETS				
Cash and investments	\$ 46,266	52,743	\$ 10,543	\$ 1,304,776
Receivables				
Taxes	-	-	-	-
Other	201,104	-	-	8,569
Total assets	<u>\$ 247,370</u>	<u>\$ 52,743</u>	<u>\$ 10,543</u>	<u>\$ 1,313,345</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 43,728	\$ -	\$ 2,239	\$ 4,690
Deficit cash balance	-	-	-	-
Total liabilities	<u>43,728</u>	<u>0</u>	<u>2,239</u>	<u>4,690</u>
Deferred inflows of resources				
Unavailable property tax revenue	-	-	-	-
Total deferred inflows of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance				
Restricted	203,642	52,743	8,304	1,308,655
Retricted for debt service	-	-	-	-
Total fund balance	<u>203,642</u>	<u>52,743</u>	<u>8,304</u>	<u>1,308,655</u>
Total liabilities and fund balance	<u>\$ 247,370</u>	<u>\$ 52,743</u>	<u>\$ 10,543</u>	<u>\$ 1,313,345</u>

<u>Veterans</u>	<u>Debt Service</u>	<u>Totals 2017</u>
\$ -	\$ 2,033	\$ 1,416,361
-	4,026	4,026
<u>1,494</u>	<u>900</u>	<u>212,067</u>
<u>\$ 1,494</u>	<u>\$ 6,959</u>	<u>\$ 1,632,454</u>

\$ 23	\$ -	\$ 50,680
<u>1,471</u>	<u>-</u>	<u>1,471</u>
<u>1,494</u>	<u>0</u>	<u>52,151</u>

-	2,899	2,899
<u>0</u>	<u>2,899</u>	<u>2,899</u>

-	-	1,573,344
<u>-</u>	<u>4,060</u>	<u>4,060</u>
<u>0</u>	<u>4,060</u>	<u>1,577,404</u>
<u>\$ 1,494</u>	<u>\$ 6,959</u>	<u>\$ 1,632,454</u>

JEFFERSON COUNTY, OREGON
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended
June 30, 2017

	District Attorney	Clerk	Surveyor	Community Justice
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	9,545	-	-
Intergovernmental revenues	745,655	80,000	-	1,382,695
Charges for services	18,503	-	41,418	-
Interest earned	1,552	467	120	11,452
Miscellaneous revenue	-	-	-	-
Total revenues	<u>765,710</u>	<u>90,012</u>	<u>41,538</u>	<u>1,394,147</u>
Expenditures				
Current				
General services	-	79,387	35,358	-
Public safety	715,808	-	-	696,673
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>715,808</u>	<u>79,387</u>	<u>35,358</u>	<u>696,673</u>
Excess of revenues over (under) expenditures	<u>49,902</u>	<u>10,625</u>	<u>6,180</u>	<u>697,474</u>
Other financing sources (uses)				
Transfers in	-	-	-	20,000
Transfers out	(59,773)	(2,509)	(2,030)	(427,938)
Total other financing sources (uses)	<u>(59,773)</u>	<u>(2,509)</u>	<u>(2,030)</u>	<u>(407,938)</u>
Net changes in fund balance	(9,871)	8,116	4,150	289,536
Available fund balance, July 1	<u>213,513</u>	<u>44,627</u>	<u>4,154</u>	<u>1,019,119</u>
Available fund balance, June 30	<u>\$ 203,642</u>	<u>\$ 52,743</u>	<u>\$ 8,304</u>	<u>\$ 1,308,655</u>

Veterans	Debt Service	Totals 2017
\$ -	\$ 5,855	\$ 5,855
-	-	9,545
31,783	-	2,240,133
-	-	59,921
(15)	56	13,632
-	2,933	2,933
31,768	8,844	2,332,019
31,818	-	146,563
-	-	1,412,481
-	190,594	190,594
-	302,149	302,149
31,818	492,743	2,051,787
(50)	(483,899)	280,232
-	492,743	512,743
-	(9,687)	(501,937)
0	483,056	10,806
(50)	(843)	291,038
50	4,903	1,286,366
\$ 0	\$ 4,060	\$ 1,577,404

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DISTRICT ATTORNEY FUND

SUB-FUND #

- 213 Law Library Fund
- 214 Juvenile Dependency DA Fund
- 219 Victims Assistance Fund
- 230 Rural Domestic Violence Fund
- 259 Litigation Fund

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
DISTRICT ATTORNEY FUND
June 30, 2017

	213 Law Library Fund	214 DA Juvenile Dependency Fund	219 Victims Assistance Fund
ASSETS			
Cash and investments	\$ 62,662	\$ -	\$ (54,720)
Accounts receivable	-	5,479	111,067
Total assets	\$ 62,662	\$ 5,479	\$ 56,347
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 427	\$ -	\$ 28,073
Total liabilities	427	0	28,073
Fund balance			
Restricted	62,235	5,479	28,274
Total fund balance	62,235	5,479	28,274
Total liabilities and fund balance	\$ 62,662	\$ 5,479	\$ 56,347

230 Rural Domestic Violence Fund	259 Litigation Fund	Totals June 30, 2017
\$ (69,330)	\$ 107,654	\$ 46,266
84,558	-	201,104
<u>\$ 15,228</u>	<u>\$ 107,654</u>	<u>\$ 247,370</u>
<u>\$ 15,228</u>	<u>\$ -</u>	<u>\$ 43,728</u>
15,228	0	43,728
<u>-</u>	<u>107,654</u>	<u>203,642</u>
0	107,654	203,642
<u>\$ 15,228</u>	<u>\$ 107,654</u>	<u>\$ 247,370</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
DISTRICT ATTORNEY FUND
For the Year Ended
June 30, 2017

	213 Law Library Fund	214 DA Juvenile Dependency Fund	219 Victims Assistance Fund
Revenues			
Intergovernmental revenue	\$ -	\$ 21,130	\$ 294,616
Charges for services	18,503	-	-
Interest earned	619	-	(49)
Total revenues	<u>19,122</u>	<u>21,130</u>	<u>294,567</u>
Expenditures			
Public safety	<u>6,212</u>	<u>19,020</u>	<u>293,420</u>
Total expenditures	<u>6,212</u>	<u>19,020</u>	<u>293,420</u>
Excess of revenues over (under) expenditures	<u>12,910</u>	<u>2,110</u>	<u>1,147</u>
Other financing sources (uses)			
Transfers out	<u>(6,500)</u>	<u>(1,279)</u>	<u>(15,411)</u>
Total other financing sources (uses)	<u>(6,500)</u>	<u>(1,279)</u>	<u>(15,411)</u>
Net change in fund balance	6,410	831	(14,264)
Available fund balance, July 1	<u>55,825</u>	<u>4,648</u>	<u>42,538</u>
Available fund balance, June 30	<u>\$ 62,235</u>	<u>\$ 5,479</u>	<u>\$ 28,274</u>

230 Rural Domestic Violence Fund	259 Litigation Fund	<u>Totals</u> June 30, 2017
\$ 429,909	\$ -	\$ 745,655
-	-	18,503
<u>-</u>	<u>982</u>	<u>1,552</u>
<u>429,909</u>	<u>982</u>	<u>765,710</u>
<u>393,326</u>	<u>3,830</u>	<u>715,808</u>
<u>393,326</u>	<u>3,830</u>	<u>715,808</u>
<u>36,583</u>	<u>(2,848)</u>	<u>49,902</u>
<u>(36,583)</u>	<u>-</u>	<u>(59,773)</u>
<u>(36,583)</u>	<u>0</u>	<u>(59,773)</u>
0	(2,848)	(9,871)
<u>-</u>	<u>110,502</u>	<u>213,513</u>
<u>\$ 0</u>	<u>\$ 107,654</u>	<u>\$ 203,642</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 18,503	\$ 18,500	\$ 18,500	\$ (3)
Interest earned	619	300	300	(319)
Total revenues	<u>19,122</u>	<u>18,800</u>	<u>18,800</u>	<u>(322)</u>
Expenditures				
Materials and services	<u>6,212</u>	<u>61,536</u>	<u>61,536</u>	<u>55,324</u>
Total expenditures	<u>6,212</u>	<u>61,536</u>	<u>61,536</u>	<u>55,324</u>
Excess of revenues over (under) expenditures	<u>12,910</u>	<u>(42,736)</u>	<u>(42,736)</u>	<u>(55,646)</u>
Other financing sources (uses)				
Transfers out	<u>(6,500)</u>	<u>(6,500)</u>	<u>(6,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>(6,500)</u>	<u>(6,500)</u>	<u>(6,500)</u>	<u>0</u>
Net changes in fund balance	6,410	(49,236)	(49,236)	(55,646)
Available fund balance, July 1	<u>55,825</u>	<u>49,236</u>	<u>49,236</u>	<u>(6,589)</u>
Available fund balance, June 30	<u>\$ 62,235</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (62,235)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
DISTRICT ATTORNEY SUB-FUND
DA JUVENILE DEPENDENCY FUND - 214
 (Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 21,130	\$ 25,000	\$ 25,000	\$ 3,870
Total revenues	<u>21,130</u>	<u>25,000</u>	<u>25,000</u>	<u>3,870</u>
Expenditures				
Personal services	19,020	22,500	22,500	3,480
Materials and services	-	5,000	3,500	3,500
Total expenditures	<u>19,020</u>	<u>27,500</u>	<u>26,000</u>	<u>6,980</u>
Excess of revenues over (under) expenditures	<u>2,110</u>	<u>(2,500)</u>	<u>(1,000)</u>	<u>(3,110)</u>
Other financing sources (uses)				
Transfers out	<u>(1,279)</u>	-	<u>(1,500)</u>	<u>(221)</u>
Total other financing sources (uses)	<u>(1,279)</u>	<u>0</u>	<u>(1,500)</u>	<u>(221)</u>
Net changes in fund balance	831	(2,500)	(2,500)	(3,331)
Available fund balance, July 1	<u>4,648</u>	<u>2,500</u>	<u>2,500</u>	<u>(2,148)</u>
Available fund balance, June 30	<u>\$ 5,479</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (5,479)</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, 2017

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 294,615	\$ 334,026	\$ 437,536	\$ 142,921
Interest earned	(49)	200	200	249
Total revenues	<u>294,566</u>	<u>334,226</u>	<u>437,736</u>	<u>143,170</u>
Expenditures				
Personal services	156,900	192,828	243,915	87,015
Materials and services	136,519	124,155	166,645	30,126
Operating contingency	-	22,486	22,486	22,486
Total expenditures	<u>293,419</u>	<u>339,469</u>	<u>433,046</u>	<u>139,627</u>
Excess of revenues over (under) expenditures	<u>1,147</u>	<u>(5,243)</u>	<u>4,690</u>	<u>3,543</u>
Other financing sources (uses)				
Transfers out	<u>(15,411)</u>	<u>(12,309)</u>	<u>(22,242)</u>	<u>(6,831)</u>
Total other financing sources (uses)	<u>(15,411)</u>	<u>(12,309)</u>	<u>(22,242)</u>	<u>(6,831)</u>
Net changes in fund balance	<u>(14,264)</u>	<u>(17,552)</u>	<u>(17,552)</u>	<u>(3,288)</u>
Available fund balance, July 1	<u>42,538</u>	<u>17,552</u>	<u>17,552</u>	<u>(24,986)</u>
Available fund balance, June 30	<u><u>\$ 28,274</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (28,274)</u></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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 429,909	\$ 351,159	\$ 477,810	\$ 47,901
Total revenues	429,909	351,159	477,810	47,901
Expenditures				
Personal services	210,146	150,164	252,389	42,243
Materials and services	183,180	171,432	183,252	72
Total expenditures	393,326	321,596	435,641	42,315
Excess of revenues over (under) expenditures	36,583	29,563	42,169	5,586
Other financing sources (uses)				
Transfers out	(36,583)	(29,563)	(42,169)	(5,586)
Total other financing sources (uses)	(36,583)	(29,563)	(42,169)	(5,586)
Net changes 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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 982	\$ 800	\$ 800	\$ (182)
Total revenues	<u>982</u>	<u>800</u>	<u>800</u>	<u>(182)</u>
Expenditures				
Materials and services	<u>3,830</u>	<u>113,800</u>	<u>113,800</u>	<u>109,970</u>
Total expenditures	<u>3,830</u>	<u>113,800</u>	<u>113,800</u>	<u>109,970</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(2,848)	(113,000)	(113,000)	(110,152)
Available fund balance, July 1	<u>110,502</u>	<u>113,000</u>	<u>113,000</u>	<u>2,498</u>
Available fund balance, June 30	<u><u>\$ 107,654</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (107,654)</u></u>



CLERK FUND

SUB-FUND #

- 223 Special Transportation Fund
- 241 County Clerk Records Fund

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
CLERK FUND
June 30, 2017

	<u>223 Special Transportation Fund</u>	<u>241 County Clerk Records Fund</u>	<u>Totals June 30, 2017</u>
ASSETS			
Cash and investments	\$ -	\$ 52,743	\$ 52,743
Total assets	<u>\$ 0</u>	<u>\$ 52,743</u>	<u>\$ 52,743</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance			
Restricted	-	52,743	52,743
Total fund balance	<u>0</u>	<u>52,743</u>	<u>52,743</u>
Total liabilities and fund balance	<u>\$ 0</u>	<u>\$ 52,743</u>	<u>\$ 52,743</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
CLERK FUND
For the Year Ended
June 30, 2017

	223 Special Transportation Fund	241 County Clerk Records Fund	Totals June 30, 2017
Revenues			
License and permits	\$ -	\$ 9,545	\$ 9,545
Intergovernmental revenue	80,000	-	80,000
Interest earned	19	448	467
Total revenues	<u>80,019</u>	<u>9,993</u>	<u>90,012</u>
Expenditures			
General services	<u>78,290</u>	<u>1,097</u>	<u>79,387</u>
Total expenditures	<u>78,290</u>	<u>1,097</u>	<u>79,387</u>
Excess of revenues over (under) expenditures	<u>1,729</u>	<u>8,896</u>	<u>10,625</u>
Other financing sources (uses)			
Transfers out	<u>(1,729)</u>	<u>(780)</u>	<u>(2,509)</u>
Total other financing sources (uses)	<u>(1,729)</u>	<u>(780)</u>	<u>(2,509)</u>
Net change in fund balance	0	8,116	8,116
Available fund balance, July 1	<u>-</u>	<u>44,627</u>	<u>44,627</u>
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 52,743</u>	<u>\$ 52,743</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Interest earned	19	-	-	(19)
Total revenues	<u>80,019</u>	<u>80,000</u>	<u>80,000</u>	<u>(19)</u>
Expenditures				
Materials and services	78,290	80,000	78,290	-
Operating contingency	-	1,750	1,750	1,750
Total expenditures	<u>78,290</u>	<u>81,750</u>	<u>80,040</u>	<u>1,750</u>
Excess of revenues over (under) expenditures	<u>1,729</u>	<u>(1,750)</u>	<u>(40)</u>	<u>(1,769)</u>
Other financing sources (uses)				
Transfers out	<u>(1,729)</u>	<u>0</u>	<u>(1,710)</u>	<u>19</u>
Total other financing sources (uses)	<u>(1,729)</u>	<u>0</u>	<u>(1,710)</u>	<u>19</u>
Net changes in fund balance	0	(1,750)	(1,750)	(1,750)
Available fund balance, July 1	<u>-</u>	<u>1,750</u>	<u>1,750</u>	<u>1,750</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
 CLERK SUB-FUND
 COUNTY CLERK RECORDS FUND - 241**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 9,545	\$ 13,500	\$ 13,500	\$ 3,955
Interest earned	448	250	250	(198)
Total revenues	<u>9,993</u>	<u>13,750</u>	<u>13,750</u>	<u>3,757</u>
Expenditures				
Materials and services	<u>1,097</u>	<u>59,940</u>	<u>59,940</u>	<u>58,843</u>
Total expenditures	<u>1,097</u>	<u>59,940</u>	<u>59,940</u>	<u>58,843</u>
Excess of revenues over (under) expenditures	<u>8,896</u>	<u>(46,190)</u>	<u>(46,190)</u>	<u>(55,086)</u>
Other financing sources (uses)				
Transfers out	<u>(780)</u>	<u>(780)</u>	<u>(780)</u>	<u>-</u>
Total other financing sources (uses)	<u>(780)</u>	<u>(780)</u>	<u>(780)</u>	<u>0</u>
Net changes in fund balance	8,116	(46,970)	(46,970)	(55,086)
Available fund balance, July 1	<u>44,627</u>	<u>46,970</u>	<u>46,970</u>	<u>2,343</u>
Available fund balance, June 30	<u>\$ 52,743</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (52,743)</u>

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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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 41,418	\$ 36,807	\$ 36,807	\$ (4,611)
Interest earned	120	50	50	(70)
Total revenues	<u>41,538</u>	<u>36,857</u>	<u>36,857</u>	<u>(4,681)</u>
Expenditures				
Public land corner preservation	<u>35,358</u>	<u>35,359</u>	<u>35,359</u>	<u>1</u>
Total expenditures	<u>35,358</u>	<u>35,359</u>	<u>35,359</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>6,180</u>	<u>1,498</u>	<u>1,498</u>	<u>(4,682)</u>
Other financing sources (uses)				
Transfers out	<u>(2,030)</u>	<u>(2,030)</u>	<u>(2,030)</u>	<u>0</u>
Total other financing sources (uses)	<u>(2,030)</u>	<u>(2,030)</u>	<u>(2,030)</u>	<u>0</u>
Net changes in fund balance	4,150	(532)	(532)	(4,682)
Available fund balance, July 1	<u>4,154</u>	<u>3,000</u>	<u>3,000</u>	<u>(1,154)</u>
Available fund balance, June 30	<u>\$ 8,304</u>	<u>\$ 2,468</u>	<u>\$ 2,468</u>	<u>\$ (5,836)</u>



COMMUNITY JUSTICE FUND

SUB-FUND #

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

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
COMMUNITY JUSTICE FUND
June 30, 2017

	238 Corrections & Drug Program Fund	248 Juvenile Special Project Fund	254 Community Justice Adult Fund	Totals June 30, 2017
ASSETS				
Cash and investments	\$ 10,474	\$ 95,654	\$ 1,198,648	\$ 1,304,776
Accounts receivable	5,675	-	2,894	8,569
Total assets	<u>\$ 16,149</u>	<u>\$ 95,654</u>	<u>\$ 1,201,542</u>	<u>\$ 1,313,345</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 4,690	\$ 4,690
Total liabilities	<u>0</u>	<u>0</u>	<u>4,690</u>	<u>4,690</u>
Fund balance				
Restricted	<u>16,149</u>	<u>95,654</u>	<u>1,196,852</u>	<u>1,308,655</u>
Total fund balance	<u>16,149</u>	<u>95,654</u>	<u>1,196,852</u>	<u>1,308,655</u>
Total liabilities and fund balance	<u>\$ 16,149</u>	<u>\$ 95,654</u>	<u>\$ 1,201,542</u>	<u>\$ 1,313,345</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
COMMUNITY JUSTICE FUND
For the Year Ended
June 30, 2017

	238 Corrections & Drug Program Fund	248 Juvenile Special Project Fund	254 Community Justice Adult Fund	Totals June 30, 2017
Revenues				
Intergovernmental revenue	\$ 28,378	\$ -	\$ 1,354,317	\$ 1,382,695
Interest earned	83	756	10,613	11,452
Total revenues	<u>28,461</u>	<u>756</u>	<u>1,364,930</u>	<u>1,394,147</u>
Expenditures				
Public safety	-	-	696,673	696,673
Total expenditures	<u>0</u>	<u>0</u>	<u>696,673</u>	<u>696,673</u>
Excess of revenues over (under) expenditures	<u>28,461</u>	<u>756</u>	<u>668,257</u>	<u>697,474</u>
Other financing sources (uses)				
Transfers in	-	20,000	-	20,000
Transfers out	(20,000)	-	(407,938)	(427,938)
Total other financing sources (uses)	<u>(20,000)</u>	<u>20,000</u>	<u>(407,938)</u>	<u>(407,938)</u>
Net change in fund balance	8,461	20,756	260,319	289,536
Available fund balance, July 1	<u>7,688</u>	<u>74,898</u>	<u>936,533</u>	<u>1,019,119</u>
Available fund balance, June 30	<u>\$ 16,149</u>	<u>\$ 95,654</u>	<u>\$ 1,196,852</u>	<u>\$ 1,308,655</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 28,378	\$ 20,000	\$ 20,000	\$ (8,378)
Interest earned	83	-	-	(83)
Total revenues	<u>28,461</u>	<u>20,000</u>	<u>20,000</u>	<u>(8,461)</u>
Expenditures				
Operating contingency	-	3,115	3,115	3,115
Total expenditures	<u>0</u>	<u>3,115</u>	<u>3,115</u>	<u>3,115</u>
Excess of revenues over (under) expenditures	<u>28,461</u>	<u>16,885</u>	<u>16,885</u>	<u>(11,576)</u>
Other financing sources (uses)				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
Net changes in fund balance	8,461	(3,115)	(3,115)	(11,576)
Available fund balance, July 1	<u>7,688</u>	<u>11,150</u>	<u>11,150</u>	<u>3,462</u>
Available fund balance, June 30	<u>\$ 16,149</u>	<u>\$ 8,035</u>	<u>\$ 8,035</u>	<u>\$ (8,114)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 756	\$ -	\$ -	\$ (756)
Total revenues	<u>756</u>	<u>0</u>	<u>0</u>	<u>(756)</u>
Expenditures				
Materials and services	-	96,000	96,000	96,000
Total expenditures	<u>0</u>	<u>96,000</u>	<u>96,000</u>	<u>96,000</u>
Excess of revenues over (under) expenditures	<u>756</u>	<u>(96,000)</u>	<u>(96,000)</u>	<u>(96,756)</u>
Other financing sources (uses)				
Transfers in	20,000	20,000	20,000	-
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Net changes in fund balance	20,756	(76,000)	(76,000)	(96,756)
Available fund balance, July 1	<u>74,898</u>	<u>76,000</u>	<u>76,000</u>	<u>1,102</u>
Available fund balance, June 30	<u>\$ 95,654</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (95,654)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
COMMUNITY JUSTICE SUB-FUND
COMMUNITY JUSTICE ADULT FUND - 254
 (Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,354,317	\$ 1,147,176	\$ 1,183,176	\$ (171,141)
Interest earned	10,613	6,314	6,314	(4,299)
Total revenues	<u>1,364,930</u>	<u>1,153,490</u>	<u>1,189,490</u>	<u>(175,440)</u>
Expenditures				
Personal services	552,084	652,655	652,655	100,571
Materials and services	144,589	740,743	740,743	596,154
Operating contingency	-	110,085	110,085	110,085
Total expenditures	<u>696,673</u>	<u>1,503,483</u>	<u>1,503,483</u>	<u>806,810</u>
Excess of revenues over (under) expenditures	<u>668,257</u>	<u>(349,993)</u>	<u>(313,993)</u>	<u>(982,250)</u>
Other financing sources (uses)				
Transfers out	<u>(407,938)</u>	<u>(395,572)</u>	<u>(431,572)</u>	<u>(23,634)</u>
Total other financing sources (uses)	<u>(407,938)</u>	<u>(395,572)</u>	<u>(431,572)</u>	<u>(23,634)</u>
Net changes in fund balance	260,319	(745,565)	(745,565)	(1,005,884)
Available fund balance, July 1	<u>936,533</u>	<u>745,565</u>	<u>745,565</u>	<u>(190,968)</u>
Available fund balance, June 30	<u><u>\$ 1,196,852</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$(1,196,852)</u></u>



VETERANS FUND

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 VETERANS FUND -243**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 31,783	\$ 30,000	\$ 30,000	\$ (1,783)
Interest earned	(15)	-	-	15
Total revenues	<u>31,768</u>	<u>30,000</u>	<u>30,000</u>	<u>(1,768)</u>
Expenditures				
Personal services	13,819	13,550	13,850	31
VSO expansion program	17,999	18,950	18,650	651
Total expenditures	<u>31,818</u>	<u>32,500</u>	<u>32,500</u>	<u>682</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(50)	(2,500)	(2,500)	(2,450)
Available fund balance, July 1	<u>50</u>	<u>2,500</u>	<u>2,500</u>	<u>2,450</u>
Available fund balance, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>



DEBT SERVICE FUND

SUB-FUND #

- 401 Jail Bond Payment Fund
- 404 Courthouse Bond Payment Fund

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
DEBT SERVICE FUND
June 30, 2017

	401 Jail Bond Payment Fund	404 Courthouse Bond Payment Fund	Totals June 30, 2017
ASSETS			
Cash and investments	\$ -	\$ 2,033	\$ 2,033
Property tax receivable	4,026	-	4,026
Accounts receivable	-	900	900
Total assets	\$ 4,026	\$ 2,933	\$ 6,959
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	0	0	0
Deferred inflows of resources			
Unavailable property tax revenue	2,899	-	2,899
Total deferred inflows of resources	2,899	0	2,899
Fund balance			
Restricted	1,127	2,933	4,060
Total fund balance	1,127	2,933	4,060
Total liabilities and fund balance	\$ 4,026	\$ 2,933	\$ 6,959

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
DEBT SERVICE FUND
For the Year Ended
June 30, 2017

	401 Jail Bond Payment Fund	404 Courthouse Bond Payment Fund	Totals June 30, 2017
Revenues			
Taxes	\$ 5,855	\$ -	\$ 5,855
Interest earned	56	-	56
Miscellaneous revenue	-	2,933	2,933
Total revenues	<u>5,911</u>	<u>2,933</u>	<u>8,844</u>
Expenditures			
Debt service			
Principal	-	190,594	190,594
Interest	-	302,149	302,149
Total expenditures	<u>0</u>	<u>492,743</u>	<u>492,743</u>
Excess of revenues over (under) expenditures	<u>5,911</u>	<u>(489,810)</u>	<u>(483,899)</u>
Other financing sources (uses)			
Transfers in	-	492,743	492,743
Transfers out	(9,687)	-	(9,687)
Total other financing sources (uses)	<u>(9,687)</u>	<u>492,743</u>	<u>483,056</u>
Net change in fund balance	(3,776)	2,933	(843)
Available fund balance, July 1	<u>4,903</u>	<u>-</u>	<u>4,903</u>
Available fund balance, June 30	<u>\$ 1,127</u>	<u>\$ 2,933</u>	<u>\$ 4,060</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DEBT SERVICE SUB-FUND
 JAIL BOND REPAYMENT FUND - 401**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 5,855	\$ 40,000	\$ 40,000	\$ 34,145
Interest earned	56	20	20	(36)
Total revenues	<u>5,911</u>	<u>40,020</u>	<u>40,020</u>	<u>34,109</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>5,911</u>	<u>40,020</u>	<u>40,020</u>	<u>34,109</u>
Other financing sources (uses)				
Transfers out	<u>(9,687)</u>	<u>(42,520)</u>	<u>(42,520)</u>	<u>(32,833)</u>
Total other financing sources (uses)	<u>(9,687)</u>	<u>(42,520)</u>	<u>(42,520)</u>	<u>(32,833)</u>
Net changes in fund balance	(3,776)	(2,500)	(2,500)	1,276
Available fund balance, July 1	<u>4,903</u>	<u>2,500</u>	<u>2,500</u>	<u>(2,403)</u>
Available fund balance, June 30	\$ <u>1,127</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(1,127)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Adjust property taxes to full accrual	<u>2,899</u>
GAAP Ending fund balance	<u>\$ 4,026</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Miscellaneous revenue	\$ 2,933	\$ -	\$ -	\$ (2,933)
Total revenues	<u>2,933</u>	<u>0</u>	<u>0</u>	<u>(2,933)</u>
Expenditures				
Courthouse bond payment	<u>492,743</u>	<u>492,750</u>	<u>492,750</u>	<u>7</u>
Total expenditures	<u>492,743</u>	<u>492,750</u>	<u>492,750</u>	<u>7</u>
Excess of revenues over (under) expenditures	<u>(489,810)</u>	<u>(492,750)</u>	<u>(492,750)</u>	<u>(2,940)</u>
Other financing sources (uses)				
Transfers in	<u>492,743</u>	<u>492,750</u>	<u>492,750</u>	<u>7</u>
Total other financing sources (uses)	<u>492,743</u>	<u>492,750</u>	<u>492,750</u>	<u>7</u>
Net changes in fund balance	2,933	0	0	(2,933)
Available fund balance, July 1	-	-	-	-
Available fund balance, June 30	<u>\$ 2,933</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (2,933)</u>

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ENTERPRISE FUNDS
COMMUNITY DEVELOPMENT FUND

SUB-FUND #

267	Code Enforcement Fund
506	CDD Administration

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
COMMUNITY DEVELOPMENT SUB-FUNDS
June 30, 2017

	267 Code Enforcement Fund	506 Community Development Fund	Totals June 30, 2017
ASSETS			
Current assets			
Cash and investments	\$ 120,989	\$ 999,144	\$ 1,120,133
Accounts receivable	7,791	9,883	17,674
Total current assets	<u>128,780</u>	<u>1,009,027</u>	<u>1,137,807</u>
Noncurrent assets			
Capital assets			
Equipment and improvements	-	13,170	13,170
Accumulated depreciation	-	(8,660)	(8,660)
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>4,510</u>	<u>4,510</u>
Total assets	<u>128,780</u>	<u>1,013,537</u>	<u>1,142,317</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	-	339,890	339,890
Total deferred outflows of resources	<u>0</u>	<u>339,890</u>	<u>339,890</u>
LIABILITIES			
Accounts payable and other current liabilities	-	14,603	14,603
Net pension liability	-	597,698	597,698
Total liabilities	<u>0</u>	<u>612,301</u>	<u>612,301</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	-	14,538	14,538
Total deferred inflows of resources	<u>0</u>	<u>14,538</u>	<u>14,538</u>
NET POSITION			
Net investment in capital assets	-	4,510	4,510
Unrestricted	<u>128,780</u>	<u>722,078</u>	<u>850,858</u>
Total net position	<u>\$ 128,780</u>	<u>\$ 726,588</u>	<u>\$ 855,368</u>

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

For the Year Ended
June 30, 2017

	267 Code Enforcement Fund	506 Community Development Fund	Totals June 30, 2017
Operating revenues			
Charges for services	\$ 50,674	\$ 968,224	\$ 1,018,898
Total operating revenues	<u>50,674</u>	<u>968,224</u>	<u>1,018,898</u>
Operating expenses			
Personal services	37,541	688,996	726,537
Materials and services	2,895	156,506	159,401
Depreciation	-	820	820
Total operating expenses	<u>40,436</u>	<u>846,322</u>	<u>886,758</u>
Operating income (loss)	<u>10,238</u>	<u>121,902</u>	<u>132,140</u>
Non-operating revenues (expenses)			
Investment earnings	1,080	8,114	9,194
Other	-	7,918	7,918
Total non-operating revenue (expenses)	<u>1,080</u>	<u>16,032</u>	<u>17,112</u>
Income before contributions and transfers	<u>11,318</u>	<u>137,934</u>	<u>149,252</u>
Contributions and transfers			
Transfers in	-	65,000	65,000
Transfers out	<u>(4,427)</u>	<u>(99,641)</u>	<u>(104,068)</u>
Total contributions and transfers	<u>(4,427)</u>	<u>(34,641)</u>	<u>(39,068)</u>
Net change in net position	6,891	103,293	110,184
Prior period adjustment	121,889	(215,072)	(93,183)
Net position, July 1	<u>-</u>	<u>838,367</u>	<u>838,367</u>
Net position, June 30	<u>\$ 128,780</u>	<u>\$ 726,588</u>	<u>\$ 855,368</u>

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

For the Year Ended
June 30, 2017

	267 Code Enforcement Fund	506 Community Development Fund	Totals June 30, 2017
Cash flows from operating activities			
Receipts from customers	\$ 50,916	\$ 958,491	\$ 1,009,407
Payments to employees	-	(631,723)	(631,723)
Payments to suppliers	(41,108)	(164,708)	(205,816)
Net cash provided by operating activities	9,808	162,060	171,868
Cash flows from non-capital financing activities			
Transfer to/from other funds	(4,427)	(34,641)	(39,068)
Net cash provided (used) by non-capital financing activities	(4,427)	(34,641)	(39,068)
Cash flows from investing activities			
Interest earned and other	1,080	16,032	17,112
Net cash provided by investing activities	1,080	16,032	17,112
Net increase in cash and cash equivalents	6,461	143,451	149,912
Cash and cash equivalents, beginning	114,528	855,693	970,221
Cash and cash equivalents, ending	\$ 120,989	\$ 999,144	\$ 1,120,133
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ 10,238	\$ 121,902	\$ 132,140
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	820	820
Change in accounts receivable	242	(9,733)	(9,491)
Change in accounts payable	(672)	(8,202)	(8,874)
Change in net pension liability	-	363,492	363,492
Change in deferred inflows	-	(46,980)	(46,980)
Change in deferred outflows	-	(259,239)	(259,239)
Total adjustments	(430)	40,158	39,728
Net cash provided by operating activities	\$ 9,808	\$ 162,060	\$ 171,868

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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 50,674	\$ 25,300	\$ 25,300	\$ (25,374)
Interest earned	1,080	800	800	(280)
Total revenues	<u>51,754</u>	<u>26,100</u>	<u>26,100</u>	<u>(25,654)</u>
Expenditures				
Personal services	37,541	38,286	38,286	745
Materials and services	2,895	64,000	63,250	60,355
Operating contingency	-	10,000	10,000	10,000
Total expenditures	<u>40,436</u>	<u>112,286</u>	<u>111,536</u>	<u>71,100</u>
Excess of revenues over (under) expenditures	<u>11,318</u>	<u>(86,186)</u>	<u>(85,436)</u>	<u>(96,754)</u>
Other financing sources (uses)				
Transfers out	<u>(4,427)</u>	<u>(3,980)</u>	<u>(4,730)</u>	<u>(303)</u>
Total other financing sources (uses)	<u>(4,427)</u>	<u>(3,980)</u>	<u>(4,730)</u>	<u>(303)</u>
Net changes in fund balance	6,891	(90,166)	(90,166)	(97,057)
Available fund balance, July 1	<u>121,889</u>	<u>98,000</u>	<u>98,000</u>	<u>(23,889)</u>
Available fund balance, June 30	<u><u>\$ 128,780</u></u>	<u><u>\$ 7,834</u></u>	<u><u>\$ 7,834</u></u>	<u><u>\$ (120,946)</u></u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY DEVELOPMENT SUB-FUND
 COMMUNITY DEVELOPMENT -506**

(Budgetary Basis)
 For the Year Ended
 June 30, 2017

		Budget		(Over) Under Final Budget
	Actual	Original	Final	
Revenues				
Licenses and permits	\$ 968,224	\$ 462,200	\$ 540,200	\$ (428,024)
Intergovernmental revenues	3,686	-	-	(3,686)
Interest earned	8,114	2,500	2,500	(5,614)
Miscellaneous revenue	4,232	1,055	1,055	(3,177)
Total revenues	984,256	465,755	543,755	(440,501)
Expenditures				
Personal services	631,722	585,823	633,823	2,101
Materials and services	156,506	221,386	221,386	64,880
Capital outlay	-	10,000	10,000	10,000
Operating contingency	-	103,075	103,075	103,075
Total expenditures	788,228	920,284	968,284	180,056
Excess of revenues over (under) expenditures	196,028	(454,529)	(424,529)	(620,557)
Other financing sources (uses)				
Transfers in	65,000	65,000	65,000	-
Transfers out	(99,641)	(72,565)	(102,565)	(2,924)
Total other financing sources (uses)	(34,641)	(7,565)	(37,565)	(2,924)
Net changes in fund balance	161,387	(462,094)	(462,094)	(623,481)
Available fund balance, July 1	833,037	500,000	500,000	(333,037)
Available fund balance, June 30	\$ 994,424	\$ 37,906	\$ 37,906	\$ (956,518)

Reconciliation of budgetary fund balance to GAAP net position

PERS related liabilities and deferrals	(272,346)
Capital assets - net	4,510
GAAP Ending net position	\$ 726,588



ENTERPRISE NONMAJOR FUNDS

SUB-FUND #

- 508 RV Park Fund
- 508 Solid Waste Fund
- 325 Landfill Closure Fund
- 509 Transfer Station Fund

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2017

	508 RV Park Fund	Solid Waste Fund	Totals June 30, 2017
ASSETS			
Current assets			
Cash and investments	\$ 91,935	\$ 702,986	\$ 794,921
Accounts receivable	-	46,706	46,706
Total current assets	<u>91,935</u>	<u>749,692</u>	<u>841,627</u>
Noncurrent assets			
Capital assets			
Buildings	141,365	438,938	580,303
Land improvements	16,125	13,751	29,876
Equipment and improvements	-	77,951	77,951
Accumulated depreciation	<u>(97,580)</u>	<u>(260,765)</u>	<u>(358,345)</u>
Total capital assets (net of accumulated depreciation)	59,910	269,875	329,785
Due from other funds	<u>-</u>	<u>107,070</u>	<u>107,070</u>
Total noncurrent assets	<u>59,910</u>	<u>376,945</u>	<u>436,855</u>
Total assets	<u>151,845</u>	<u>1,126,637</u>	<u>1,278,482</u>
LIABILITIES			
Accounts payable and other current liabilities	3,015	2,730	5,745
Noncurrent liabilities			
Landfill post-closure costs	<u>-</u>	<u>5,009,854</u>	<u>5,009,854</u>
Total liabilities	<u>3,015</u>	<u>5,012,584</u>	<u>5,015,599</u>
NET POSITION			
Net investment in capital assets	59,910	269,875	329,785
Unrestricted	<u>88,920</u>	<u>(4,155,822)</u>	<u>(4,066,902)</u>
Total net position	<u>\$ 148,830</u>	<u>\$ (3,885,947)</u>	<u>\$ (3,737,117)</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS**
For the Year Ended
June 30, 2017

	508 RV Park Fund	Solid Waste Fund	Totals June 30, 2017
Operating revenues			
Charges for services	\$ 76,777	\$ 159,616	\$ 236,393
Total operating revenues	<u>76,777</u>	<u>159,616</u>	<u>236,393</u>
Operating expenses			
Materials and services	33,439	72,365	105,804
Depreciation	3,573	11,107	14,680
Total operating expenses	<u>37,012</u>	<u>83,472</u>	<u>120,484</u>
Operating income (loss)	<u>39,765</u>	<u>76,144</u>	<u>115,909</u>
Non-operating revenues (expenses)			
Investment earnings	774	5,738	6,512
Other	242	44,437	44,679
Total non-operating revenue (expenses)	<u>1,016</u>	<u>50,175</u>	<u>51,191</u>
Income before contributions and transfers	<u>40,781</u>	<u>126,319</u>	<u>167,100</u>
Contributions and transfers			
Transfers out	-	(6,500)	(6,500)
Total contributions and transfers	<u>0</u>	<u>(6,500)</u>	<u>(6,500)</u>
Net change in net position	40,781	119,819	160,600
Prior period adjustment	-	2,600	2,600
Net position, July 1	<u>108,049</u>	<u>(4,008,366)</u>	<u>(3,900,317)</u>
Net position, June 30	<u>\$ 148,830</u>	<u>\$ (3,885,947)</u>	<u>\$ (3,737,117)</u>

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

For the Year Ended
June 30, 2017

	508 RV Park Fund	Solid Waste Fund	Totals June 30, 2017
Cash flows from operating activities			
Receipts from customers	\$ 76,777	\$ 155,975	\$ 232,752
Payments to suppliers	<u>(34,762)</u>	<u>(76,840)</u>	<u>(111,602)</u>
Net cash provided by operating activities	<u>42,015</u>	<u>79,135</u>	<u>121,150</u>
 Cash flows from non-capital financing activities			
Principal on due to/from other funds	<u>(2,500)</u>	<u>19,291</u>	<u>16,791</u>
Net cash provided (used) by non-capital financing activities	<u>(2,500)</u>	<u>19,291</u>	<u>16,791</u>
 Cash flows from capital and related financing activities			
Purchase of capital assets	<u>(16,125)</u>	<u>-</u>	<u>(16,125)</u>
Net cash used by capital and related financing activities	<u>(16,125)</u>	<u>0</u>	<u>(16,125)</u>
 Cash flows from investing activities			
Interest earned and other	<u>1,016</u>	<u>50,175</u>	<u>51,191</u>
Net cash provided by investing activities	<u>1,016</u>	<u>50,175</u>	<u>51,191</u>
Net increase in cash and cash equivalents	24,406	148,601	173,007
Cash and cash equivalents, beginning	<u>67,529</u>	<u>554,385</u>	<u>621,914</u>
Cash and cash equivalents, ending	<u>\$ 91,935</u>	<u>\$ 702,986</u>	<u>\$ 794,921</u>
 Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ 39,765	\$ 76,144	\$ 115,909
 Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	3,573	11,107	14,680
Change in accounts receivable	-	(3,641)	(3,641)
Change in accounts payable	<u>(1,323)</u>	<u>(4,475)</u>	<u>(5,798)</u>
Total adjustments	<u>2,250</u>	<u>2,991</u>	<u>5,241</u>
Net cash provided by operating activities	<u>\$ 42,015</u>	<u>\$ 79,135</u>	<u>\$ 121,150</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 76,777	\$ 24,250	\$ 24,250	\$ (52,527)
Interest earned	775	275	275	(500)
Miscellaneous revenue	242	20	20	(222)
Total revenues	<u>77,794</u>	<u>24,545</u>	<u>24,545</u>	<u>(53,249)</u>
Expenditures				
Materials and services	33,439	63,263	46,763	13,324
Capital outlay	16,125	-	16,500	375
Debt service	2,500	2,500	2,500	-
Total expenditures	<u>52,064</u>	<u>65,763</u>	<u>65,763</u>	<u>13,699</u>
Excess of revenues over (under) expenditures and net changes in fund balance	25,730	(41,218)	(41,218)	(66,948)
Available fund balance, July 1	<u>63,191</u>	<u>41,218</u>	<u>41,218</u>	<u>(21,973)</u>
Available fund balance, June 30	\$ <u>88,921</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(88,921)</u>

Reconciliation of budgetary fund balance to GAAP net position

Capital assets - net	<u>59,909</u>
GAAP Ending net position	<u>\$ 148,830</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
SOLID WASTE FUND
June 30, 2017

	<u>325 Landfill Closure Fund</u>	<u>509 Transfer Station Fund</u>	<u>Totals June 30, 2017</u>
ASSETS			
Current assets			
Cash and investments	\$ 313,689	\$ 389,297	\$ 702,986
Accounts receivable	<u>29,228</u>	<u>17,478</u>	<u>46,706</u>
Total current assets	<u>342,917</u>	<u>406,775</u>	<u>749,692</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>(260,765)</u>	<u>(260,765)</u>
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>269,875</u>	<u>269,875</u>
Due from other funds	<u>-</u>	<u>107,070</u>	<u>107,070</u>
Total noncurrent assets	<u>0</u>	<u>376,945</u>	<u>376,945</u>
Total assets	<u>342,917</u>	<u>783,720</u>	<u>1,126,637</u>
LIABILITIES			
Accounts payable and other current liabilities	2,730	-	2,730
Noncurrent liabilities			
Landfill post-closure costs	<u>-</u>	<u>5,009,854</u>	<u>5,009,854</u>
Total liabilities	<u>2,730</u>	<u>5,009,854</u>	<u>5,012,584</u>
NET POSITION			
Net investment in capital assets	-	269,875	269,875
Unrestricted	<u>340,187</u>	<u>(4,496,009)</u>	<u>(4,155,822)</u>
Total net position	<u>\$ 340,187</u>	<u>\$ (4,226,134)</u>	<u>\$ (3,885,947)</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION**
SOLID WASTE FUND
For the Year Ended
June 30, 2017

	325 Landfill Closure Fund	509 Transfer Station Fund	Totals June 30, 2017
Operating revenues			
Charges for services	\$ 109,630	\$ 49,986	\$ 159,616
Total operating revenues	<u>109,630</u>	<u>49,986</u>	<u>159,616</u>
Operating expenses			
Materials and services	32,429	39,936	72,365
Depreciation	0	11,107	11,107
Total operating expenses	<u>32,429</u>	<u>51,043</u>	<u>83,472</u>
Operating income (loss)	<u>77,201</u>	<u>(1,057)</u>	<u>76,144</u>
Non-operating revenues (expenses)			
Investment earnings	2,459	3,279	5,738
Other revenue	-	44,437	44,437
Total non-operating revenue (expenses)	<u>2,459</u>	<u>47,716</u>	<u>50,175</u>
Income before contributions and transfers	<u>79,660</u>	<u>46,659</u>	<u>126,319</u>
Contributions and transfers			
Transfers capital assets	-	(6,500)	(6,500)
Total contributions and transfers	<u>0</u>	<u>(6,500)</u>	<u>(6,500)</u>
Net change in net position	79,660	40,159	119,819
Prior period adjustment	-	2,600	2,600
Net position, July 1	<u>260,527</u>	<u>(4,268,893)</u>	<u>(4,008,366)</u>
Net position, June 30	<u>\$ 340,187</u>	<u>\$ (4,226,134)</u>	<u>\$ (3,885,947)</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
SOLID WASTE FUND
For the Year Ended
June 30, 2017

	<u>325 Landfill Closure Fund</u>	<u>509 Transfer Station Fund</u>	<u>Totals June 30, 2017</u>
Cash flows from operating activities			
Receipts from customers	\$ 106,676	\$ 49,299	\$ 155,975
Payments to suppliers	<u>(31,404)</u>	<u>(45,436)</u>	<u>(76,840)</u>
Net cash provided (used) by operating activities	<u>75,272</u>	<u>3,863</u>	<u>79,135</u>
Cash flows from non-capital financing activities			
Principal received on due from other funds	<u>-</u>	<u>19,291</u>	<u>19,291</u>
Net cash provided (used) by non-capital financing activities	<u>0</u>	<u>19,291</u>	<u>19,291</u>
Cash flows from investing activities			
Interest earned and other	<u>2,459</u>	<u>47,716</u>	<u>50,175</u>
Net cash provided by investing activities	<u>2,459</u>	<u>47,716</u>	<u>50,175</u>
Net increase (decrease) in cash and cash equivalents	77,731	70,870	148,601
Cash and cash equivalents, beginning	<u>235,958</u>	<u>318,427</u>	<u>554,385</u>
Cash and cash equivalents, ending	<u>\$ 313,689</u>	<u>\$ 389,297</u>	<u>\$ 702,986</u>
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ 77,201	\$ (1,057)	\$ 76,144
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	11,107	11,107
Change in accounts receivable	(2,954)	(687)	(3,641)
Change in accounts payable	<u>1,025</u>	<u>(5,500)</u>	<u>(4,475)</u>
Total adjustments	<u>(1,929)</u>	<u>4,920</u>	<u>2,991</u>
Net cash provided by operating activities	<u>\$ 75,272</u>	<u>\$ 3,863</u>	<u>\$ 79,135</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 LANDFILL CLOSURE FUND - 325**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 109,630	\$ 95,760	\$ 95,760	\$ (13,870)
Interest earned	2,459	1,500	1,500	(959)
Total revenues	<u>112,089</u>	<u>97,260</u>	<u>97,260</u>	<u>(14,829)</u>
Expenditures				
Materials and services	<u>32,429</u>	<u>327,260</u>	<u>327,260</u>	<u>294,831</u>
Total expenditures	<u>32,429</u>	<u>327,260</u>	<u>327,260</u>	<u>294,831</u>
Excess of revenues over (under) expenditures and net changes in fund balance	79,660	(230,000)	(230,000)	(309,660)
Available fund balance, July 1	<u>260,527</u>	<u>230,000</u>	<u>230,000</u>	<u>(30,527)</u>
Available fund balance, June 30	<u>\$ 340,187</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (340,187)</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 49,986	\$ 52,221	\$ 52,221	\$ 2,235
Interest earned	3,279	2,300	2,300	(979)
Miscellaneous revenue	63,728	55,635	55,635	(8,093)
Total revenues	<u>116,993</u>	<u>110,156</u>	<u>110,156</u>	<u>(6,837)</u>
Expenditures				
Materials and services	39,936	103,047	103,047	63,111
Operating contingency	-	317,608	317,608	317,608
Total expenditures	<u>39,936</u>	<u>420,655</u>	<u>420,655</u>	<u>380,719</u>
Excess of revenues over (under) expenditures	<u>77,057</u>	<u>(310,499)</u>	<u>(310,499)</u>	<u>(387,556)</u>
Other financing sources (uses)				
Transfers out	-	(1,000)	(1,000)	(1,000)
Total other financing sources (uses)	<u>0</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>(1,000)</u>
Net changes in fund balance	77,057	(311,499)	(311,499)	(388,556)
Available fund balance, July 1	<u>329,718</u>	<u>311,499</u>	<u>311,499</u>	<u>(18,219)</u>
Available fund balance, June 30	\$ 406,775	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (406,775)</u>

Reconciliation of budgetary fund balance to GAAP net position

Due from other funds	107,070
Capital assets - net	269,875
Landfill post closure cost	<u>(5,009,854)</u>
GAAP Ending net position	<u><u>\$(4,226,134)</u></u>



INTERNAL SERVICE FUNDS

FUND #

217	Self-insurance Fund
221	NT and Phone Services Fund
507	Car Pool Fund

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2017

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2017
ASSETS				
Current assets				
Cash and investments	\$ 2,026,249	\$ 110,294	\$ 431,611	\$ 2,568,154
Accounts receivable	-	-	13,307	13,307
Inventories	-	-	22,707	22,707
Total current assets	<u>2,026,249</u>	<u>110,294</u>	<u>467,625</u>	<u>2,604,168</u>
Noncurrent assets				
Capital assets				
Equipment and improvements	-	236,547	1,630,539	1,867,086
Accumulated depreciation	-	(90,903)	(1,231,897)	(1,322,800)
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>145,644</u>	<u>398,642</u>	<u>544,286</u>
Long-term note receivable	<u>207,818</u>	<u>-</u>	<u>-</u>	<u>207,818</u>
Total noncurrent assets	<u>207,818</u>	<u>145,644</u>	<u>398,642</u>	<u>752,104</u>
Total assets	<u>2,234,067</u>	<u>255,938</u>	<u>866,267</u>	<u>3,356,272</u>
LIABILITIES				
Accounts payable and other current liabilities	-	2,166	9,899	12,065
Total liabilities	<u>0</u>	<u>2,166</u>	<u>9,899</u>	<u>12,065</u>
NET POSITION				
Net investment in capital assets	-	145,644	398,642	544,286
Unrestricted	<u>2,234,067</u>	<u>108,128</u>	<u>457,726</u>	<u>2,799,921</u>
Total net position	<u>\$ 2,234,067</u>	<u>\$ 253,772</u>	<u>\$ 856,368</u>	<u>\$ 3,344,207</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION**
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2017

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2017
Operating revenues				
Charges for services	\$ 144,943	\$ 36,096	\$ 530,257	\$ 711,296
Total operating revenues	<u>144,943</u>	<u>36,096</u>	<u>530,257</u>	<u>711,296</u>
Operating expenses				
Workers comp and unemployment	147,253	-	-	147,253
Personal services	-	99,156	-	99,156
Materials and services	-	56,088	434,571	490,659
Depreciation	-	31,600	88,940	120,540
Total operating expenses	<u>147,253</u>	<u>186,844</u>	<u>523,511</u>	<u>857,608</u>
Operating income (loss)	<u>(2,310)</u>	<u>(150,748)</u>	<u>6,746</u>	<u>(146,312)</u>
Non-operating revenues (expenses)				
Investment earnings	14,412	702	3,726	18,840
Other revenue	11,781	-	12,189	23,970
PERS adjustment for side account	452,227	-	-	452,227
Total non-operating revenue (expenses)	<u>478,420</u>	<u>702</u>	<u>15,915</u>	<u>495,037</u>
Income before contributions and transfers	<u>476,110</u>	<u>(150,046)</u>	<u>22,661</u>	<u>348,725</u>
Contributions and transfers				
Transfers in	29,200	160,549		189,749
Transfers out	-		(5,000)	(5,000)
Total contributions and transfers	<u>29,200</u>	<u>160,549</u>	<u>(5,000)</u>	<u>184,749</u>
Net change in net position	505,310	10,503	17,661	533,474
Net position, July 1	<u>1,728,757</u>	<u>243,269</u>	<u>838,707</u>	<u>2,810,733</u>
Net position, June 30	<u>\$ 2,234,067</u>	<u>\$ 253,772</u>	<u>\$ 856,368</u>	<u>\$ 3,344,207</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2017

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2017
Cash flows from operating activities				
Receipts from interfund services provided	\$ 146,176	\$ 36,096	\$ 529,615	\$ 711,887
Payments to employees	-	(99,156)	-	(99,156)
Payments to suppliers	(161,063)	(55,948)	(427,085)	(644,096)
Net cash provided (used) by operating activities	(14,887)	(119,008)	102,530	(31,365)
Cash flows from non-capital financing activities				
Principal received on long-term receivable	98,167	-	-	98,167
Transfer to other funds	-	-	(5,000)	(5,000)
Transfers from other funds	29,200	160,549	-	189,749
Net cash provided (used) by non-capital financing activities	127,367	160,549	(5,000)	282,916
Cash flows from capital and related financing activities				
Purchase of capital assets	-	-	(189,921)	(189,921)
Net cash used by capital and related financing activities	0	0	(189,921)	(189,921)
Cash flows from investing activities				
Interest earned and other	26,193	702	15,915	42,810
PERS adjustment for side account	452,227	-	-	452,227
Net cash provided by investing activities	478,420	702	15,915	495,037
Net increase (decrease) in cash and cash equivalents	590,900	42,243	(76,476)	556,667
Cash and cash equivalents, beginning	1,435,349	68,051	508,087	2,011,487
Cash and cash equivalents, ending	\$ 2,026,249	\$ 110,294	\$ 431,611	\$ 2,568,154

(Continued on next page)

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2017

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2017
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ (2,310)	\$ (150,748)	\$ 6,746	\$ (146,312)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	31,600	88,940	120,540
Change in accounts receivable	1,233	-	(642)	591
Change in inventory	-	-	(185)	(185)
Change in accounts payable	(13,810)	140	7,671	(5,999)
Total adjustments	(12,577)	31,740	95,784	114,947
Net cash provided by operating activities	<u>\$ (14,887)</u>	<u>\$ (119,008)</u>	<u>\$ 102,530</u>	<u>\$ (31,365)</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, 2017

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Charges for services	\$ 144,943	\$ 197,000	\$ 197,000	\$ 52,057
Interest earned	14,412	7,500	7,500	(6,912)
Miscellaneous revenue	562,175	109,948	109,948	(452,227)
Total revenues	<u>721,530</u>	<u>314,448</u>	<u>314,448</u>	<u>(407,082)</u>
Expenditures				
Unemployment	20,820	60,800	60,800	39,980
Workers compensation	125,433	205,000	205,000	79,567
PERS and payroll related benefits	1,000	500,000	500,000	499,000
Operating contingency	-	145,000	145,000	145,000
Total expenditures	<u>147,253</u>	<u>910,800</u>	<u>910,800</u>	<u>763,547</u>
Excess of revenues over (under) expenditures	<u>574,277</u>	<u>(596,352)</u>	<u>(596,352)</u>	<u>(1,170,629)</u>
Other financing sources (uses)				
Transfers in	29,200	29,200	29,200	-
Total other financing sources (uses)	<u>29,200</u>	<u>29,200</u>	<u>29,200</u>	<u>0</u>
Net changes in fund balance	603,477	(567,152)	(567,152)	(1,170,629)
Available fund balance, July 1	<u>1,422,772</u>	<u>1,395,250</u>	<u>1,395,250</u>	<u>(27,522)</u>
Available fund balance, June 30	<u>\$ 2,026,249</u>	<u>\$ 828,098</u>	<u>\$ 828,098</u>	<u>\$(1,198,151)</u>

Reconciliation of budgetary fund balance to GAAP net position

Intergovernmental note receivable	<u>207,818</u>
GAAP Ending net position	<u>\$ 2,234,067</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 36,096	\$ 36,000	\$ 36,000	\$ (96)
Interest earned	702	100	100	(602)
Total revenues	<u>36,798</u>	<u>36,100</u>	<u>36,100</u>	<u>(698)</u>
Expenditures				
Personal services	99,156	115,060	115,060	15,904
Materials and services	56,088	52,890	59,390	3,302
Capital outlay	-	31,040	31,040	31,040
Operating contingency	-	19,145	12,645	12,645
Total expenditures	<u>155,244</u>	<u>218,135</u>	<u>218,135</u>	<u>62,891</u>
Excess of revenues over (under) expenditures	<u>(118,446)</u>	<u>(182,035)</u>	<u>(182,035)</u>	<u>(63,589)</u>
Other financing sources (uses)				
Transfers in	40,000	40,000	40,000	-
Transfers from other departments for services	120,549	119,889	119,889	(660)
Total other financing sources (uses)	<u>160,549</u>	<u>159,889</u>	<u>159,889</u>	<u>(660)</u>
Net changes in fund balance	42,103	(22,146)	(22,146)	(64,249)
Available fund balance, July 1	<u>66,025</u>	<u>22,146</u>	<u>22,146</u>	<u>(43,879)</u>
Available fund balance, June 30	<u>\$ 108,128</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (108,128)</u>

Reconciliation of budgetary fund balance to GAAP net position

Capital assets - net	<u>145,644</u>
GAAP Ending net position	<u>\$ 253,772</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, 2017

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 530,257	\$ 563,605	\$ 563,605	\$ 33,348
Interest earned	3,727	2,500	2,500	(1,227)
Miscellaneous revenue	12,189	7,500	7,500	(4,689)
Total revenues	<u>546,173</u>	<u>573,605</u>	<u>573,605</u>	<u>27,432</u>
Expenditures				
Materials and services	434,757	676,105	676,105	241,348
Capital outlay	189,921	250,000	250,000	60,079
Operating contingency	-	117,500	117,500	117,500
Total expenditures	<u>624,678</u>	<u>1,043,605</u>	<u>1,043,605</u>	<u>418,927</u>
Excess of revenues over (under) expenditures	<u>(78,505)</u>	<u>(470,000)</u>	<u>(470,000)</u>	<u>(391,495)</u>
Other financing sources (uses)				
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>0</u>
Net changes in fund balance	(83,505)	(475,000)	(475,000)	(391,495)
Available fund balance, July 1	<u>518,524</u>	<u>475,000</u>	<u>475,000</u>	<u>(43,524)</u>
Available fund balance, June 30	\$ <u>435,019</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(435,019)</u>

Reconciliation of budgetary fund balance to GAAP net position

Fuel inventory	22,707
Capital assets - net	<u>398,642</u>
GAAP Ending net position	<u>\$ 856,368</u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
For the Year Ended June 30, 2017

	Balance June 30, 2016	Additions	Deductions	Balance June 30, 2017
ASSETS				
Cash	\$ 27,475	\$ -	\$ (27,475)	\$ -
Taxes Receivable	1,021,113	26,220,734	(26,323,565)	918,282
TOTAL ASSETS	<u>\$ 1,048,588</u>	<u>\$ 26,220,734</u>	<u>\$ (26,351,040)</u>	<u>\$ 918,282</u>
LIABILITIES				
Distributions pending to other entities	\$ 1,048,588	\$ 26,220,734	\$ (26,351,040)	\$ 918,282
TOTAL LIABILITIES	<u>\$ 1,048,588</u>	<u>\$ 26,220,734</u>	<u>\$ (26,351,040)</u>	<u>\$ 918,282</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF
COUNTY TRUST AND AGENCY FUNDS**
For the Year Ended June 30, 2017

	<u>Balance June 30, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2017</u>
ASSETS				
Investment trust fund of the county treasurer	\$ 11,312,593	\$ 23,647,693	\$ 24,325,468	\$ 10,634,818
TOTAL ASSETS	<u>\$ 11,312,593</u>	<u>\$ 23,647,693</u>	<u>\$ 24,325,468</u>	<u>\$ 10,634,818</u>
NET POSITION				
Restricted for external investment pool participants	\$ 11,312,593	\$ 23,647,693	\$ 24,325,468	\$ 10,634,818
TOTAL NET POSITION	<u>\$ 11,312,593</u>	<u>\$ 23,647,693</u>	<u>\$ 24,325,468</u>	<u>\$ 10,634,818</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, 2017

	Beginning Cash Balance	Receipts		Disbursements	Balance June 30, 2017
		Taxes and UTA Interest	Other Receipts		
Taxing district					
Cities	\$ 3,267,957	\$ 2,112,947	\$ 154,273	\$ 1,658,660	\$ 3,876,517
Fire patrol and districts	617,312	2,316,608	1,155,437	2,611,847	1,477,510
Special district	1,273,638	1,670,780	145,910	1,649,059	1,441,269
Schools					
COCC	12	1,152,444	3,751	1,151,720	4,487
Education service districts	434,541	334,614	10,955	551,914	228,196
Redmond	10,435	1,851,274	11,719	1,860,506	12,922
Culver	818,369	2,298,956	65,948	2,114,213	1,069,060
Ashwood	219,202	0	304,685	221,000	302,887
Black Butte	1,105,256	265,522	36,022	413,595	993,205
Madras	2,455,880	6,412,069	350,343	8,613,395	604,897
Sisters	-	3,099	103	3,202	-
Other trust funds					
Transient room tax	109,586	-	611,389	586,285	134,690
Tax collector	55,468	-	213,114	208,630	59,952
Other trust funds	939,632	360,185	1,839,425	2,681,442	457,800
Unallocated interest	5,305	-	(33,879)	-	(28,574)
Total county treasurer	<u>\$ 11,312,593</u>	<u>\$ 18,778,498</u>	<u>\$ 4,869,195</u>	<u>\$ 24,325,468</u>	<u>\$ 10,634,818</u>

JEFFERSON COUNTY, OREGON
SUMMARY SCHEDULE OF ELECTED OFFICIAL ACCOUNTS
 For the Year Ended
 June 30, 2017

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
Sheriff				
Commissary checking	\$ 16,310	\$ 351,362	\$ (363,260)	\$ 4,412
Total sheriff	<u>16,310</u>	<u>351,362</u>	<u>(363,260)</u>	<u>4,412</u>
Total all elected officials	<u>\$ 16,310</u>	<u>\$ 351,362</u>	<u>\$ (363,260)</u>	<u>\$ 4,412</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, 2017, and have issued our report thereon dated November 27, 2017.

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.

223	Special Transportation Fund	Transfers	\$19
244	MH Alcohol and Drug Program Fund	Transfers	\$5,476
265	Jail Operations Fund	Materials and Services	\$70,880

In addition, 2 out of 15 qualifying intermediate procurements were made that did not comply with ORS 279B.

OAR 162-10-0230 INTERNAL CONTROL

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

Our Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated November 27, 2017, 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.

***Oster Professional Group, CPA’s, LLP
OPGCPA, PC***

By Robert H. Armstrong

John Day, Oregon
November 27, 2017



Oregon Secretary of State – Audits Division

Summary of Revenues and Expenditures

Please refer to instructions on next page.

A. Municipal corporation information			
Municipality name:	<u>Jefferson County, Oregon</u>		
Address line 1:	<u>66 SE D Street</u>	Reporting period: From	<u>07/01/2016</u>
Address line 2:		To	<u>06/30/2017</u>
City, state, ZIP:	<u>Madras</u>	<u>OR</u>	<u>97741</u>
Check if new address:	<input type="checkbox"/>	Report type:	<u>Audit</u>
If this is the final report, please enter the last date of operations:		Opinion issued:	<u>Unmodified</u>
		Basis of accounting:	<u>GAAP</u>

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

C. Summary of revenues and expenditures

Revenues and/or receipts		Expenditures and/or disbursements	
a. Revenues from government-wide statement of activities:	\$ 25,079,398	a. Expenditures from government-wide statement of activities:	\$ 23,225,656
b. Fiduciary fund additions:	\$ 26,220,734	b. Fiduciary fund deductions:	\$ 26,323,565
c. Gross revenues subtotal (a + b):	\$ 51,300,132	c. Gross expenditures subtotal (a + b):	\$ 49,549,221
d. Revenues of component units:		d. Component unit expenditures reported with primary government:	
e. Taxes, assessments and other collections to be distributed to other governments:	\$ 26,220,734	e. Turnovers to other municipal corporations:	\$ 26,323,565
f. Exempt revenue subtotal (d + e):	\$ 26,220,734	f. Exempt expenditures subtotal (d + e):	\$ 26,323,565
g. Net revenues (c – f):	\$ 25,079,398	g. Net expenditures (c – f):	\$ 23,225,656

D. Filing fee:	\$ 350
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E. Submitted by	
Auditor name: <u>Robert M Armstrong, CPA</u>	Municipal license number: <u>7052</u>
Firm name: <u>OPGCPA, PC</u>	Date: <u>11/09/2017</u>
Municipal contact name, title: <u>Brandie McNamee, Treasurer</u>	Municipal phone: <u>(541) 325-0435</u>

Submit: Click the "Submit" button on the right to submit this form via email. Save a copy for your records.

JEFFERSON COUNTY, OREGON

SINGLE AUDIT

For the Year Ended June 30, 2017

JEFFERSON COUNTY, OREGON
SINGLE AUDIT
June 30, 2017

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JEFFERSON COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended
June 30, 2017

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures 2016-17</u>
Department of Agriculture			
Passed through State of Oregon			
Schools and Roads - Grants to States	10.665	148014	\$ 87,365
Schools and Roads - Grants to Counties	10.666	148014	8,746
Passed through Oregon Department of Human Resources			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	148014	<u>120,737</u>
Total Department of Agriculture			<u>216,847</u>
Department of Justice			
Passed through Oregon Department of Justice			
Crime Victim Assistance	16.575	VOCA/CFA-2015-JeffersonCo.DAVAP-00038	43,076
Crime Victim Assistance	16.575	VOCA-C-2014-JeffersonCo.DAVAP-00017	1,179
Crime Victim Assistance	16.575	VOCA-C-2016-JeffersonCo.DAVAP-00019	10,491
Crime Victim Assistance	16.575	VOCA-OT-2016-JeffersonCo.DAVAP-00017	23,909
Violence Against Women Formula Grants	16.588	VAWA-C-2015-JeffersonCo.DAVAP-00007	134,924
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	* 2014-WR-AX-0001	324,315
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2011-WE-AX-0021	28,819
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-WE-AX-0035	<u>76,775</u>
Total Department of Justice			<u>643,488</u>
Department of Transportation			
Passed through Oregon Department of Transportation			
Highway Planning and Construction	20.205	HU-14-10-18	<u>585</u>
Total Department of Transportation			<u>585</u>
Environmental Protection Agency			
Passed through Oregon Department of Human Resources			
State Public Water System Supervision	66.432	148014	3,421
<u>Drinking Water State Revolving Fund Cluster</u>			
Capitalization Grants for Drinking Water State Revolving Funds	66.468	148014	<u>4,049</u>
Total Drinking Water State Revolving Fund Cluster			<u>4,049</u>
Total Environmental Protection Agency			<u>7,470</u>

Continued on next page

JEFFERSON COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended
June 30, 2017

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures 2016-17</u>
Department of Health and Human Services			
Passed through Oregon Department of Human Services			
Public Health Emergency Preparedness	93.069	148014	\$ 67,617
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	148014	546
Family Planning Services	93.217	148014	33,297
Affordable Care Act (ACA) Abstinence Education Program	93.235	142677	7,047
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	147791	125,192
<u>477 Cluster</u>			
Temporary Assistance for Needy Families	93.558	147791	<u>1,391</u>
Total 477 Cluster			<u>1,391</u>
Block Grants for Community Mental Health Services	93.958	147791	27,772
Block Grants for Prevention and Treatment of Substance Abuse	93.959	147791	83,802
Maternal and Child Health Services Block Grant to the States	93.994	148014	26,601
Maternal and Child Health Services Block Grant to the States	93.994	4B04MC06604-01-044	<u>10,574</u>
Total Department of Health and Human Services			<u>383,838</u>
Department of Homeland Security			
Passed through Oregon Military Department			
Emergency Management Performance Grants	97.042	15-516	<u>32,209</u>
Total Department of Homeland Security			<u>32,209</u>
Total Federal Financial Assistance			<u>\$ 1,284,438</u>

* Major Program

See accompanying Notes to the Schedule of Expenditures of Federal Awards

JEFFERSON COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2017

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, 2017.

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.

JEFFERSON COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2017

SUMMARY OF AUDITOR'S RESULTS

Type of Report Issued

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

Material Weakness in Internal Control

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

Significant Deficiencies in Internal Control

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

Noncompliance Material to Financial Statements

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

Material Weakness in Internal Control Over Major Programs

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

Significant Deficiencies in Internal Control Over Major Programs

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

Type of Report Issued on Compliance for Major Programs

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

Audit Findings

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

Identification of Major Programs

Department of Justice		
Rural Domestic Violence, Dating Violence, Sexual Assault And Stalking Assistance Program	CFDA 10.666	\$324,315

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 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, 2017

FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

CURRENT YEAR

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

PRIOR YEAR

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

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

CURRENT YEAR

Our audit did not disclose any findings and questioned costs as defined by 2 CFR 200.516(a) for the year ended June 30, 2017.

PRIOR YEAR

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

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

Board of County Commissioners
Jefferson County
Madras, Oregon

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Madras, Oregon (the county), as of and for the year ended June 30, 2017, and the related notes to the financial statements, and have issued our report thereon dated November 27, 2017. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted certain matters that we reported to management of the county in a separate letter dated November 27, 2017.

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.

Oster Professional Group, CPA's, LLP
OPGCPA, PC

By Robert H. Armstrong

John Day, Oregon
November 27, 2017

**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, 2017. 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, 2017.

Report on Internal Control Over Compliance

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

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

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

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

***Oster Professional Group, CPA's, LLP
OPGCPA, PC***

By Robert H. Armstrong

John Day, Oregon
November 27, 2017