

**JEFFERSON COUNTY, OREGON**

**ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2013**



# JEFFERSON COUNTY, OREGON

COUNTY OFFICIALS  
JUNE 30, 2013

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## *Board of Commissioners*

Mike Ahern

Wayne Fording

John Hatfield

*County Clerk (Registered Agent)*  
Kathy Marston

*County Treasurer*  
Deena Goss

*County Sheriff*  
Jim Adkins

*Assessor*  
Jean McCloskey

*District Attorney*  
Steven LeRiche

*Surveyor*  
Gary DeJarnatt

## *County Offices*

66 SE D Street  
Madras, Oregon 97741



# JEFFERSON COUNTY, OREGON

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## INDEPENDENT AUDITORS' REPORT

John P. Harrigan, CPA

Wesley B. Price III, CPA

Candace S. Fronk, CPA

Kara L. Pardue, CPA

Karen C. Anderson, CPA

**Board of County Commissioners  
Jefferson County  
Madras, Oregon**

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, as of and for the year ended June 30, 2013, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

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

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

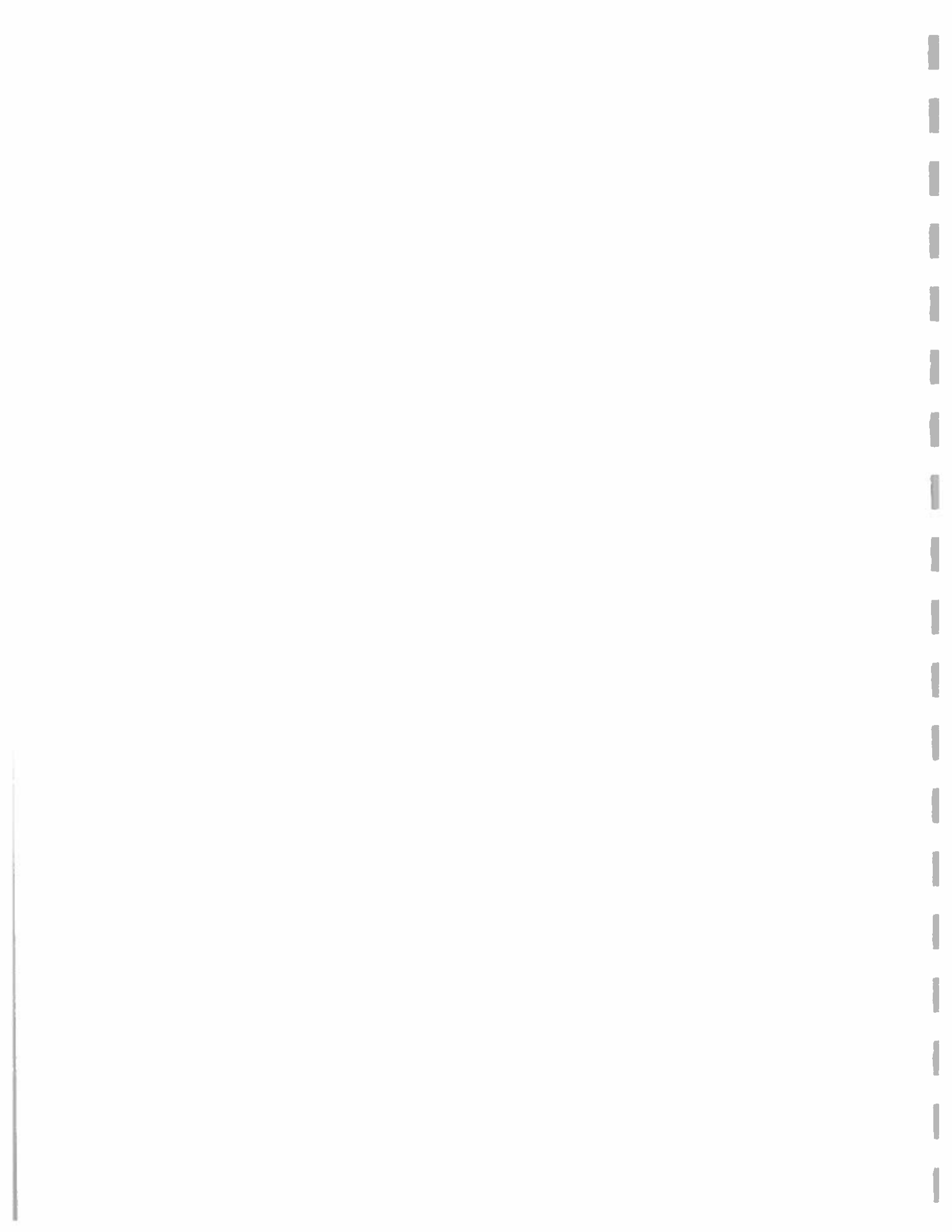
### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type

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Activities, each major fund and the aggregate remaining fund information of Jefferson County, Oregon, as of June 30, 2013, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

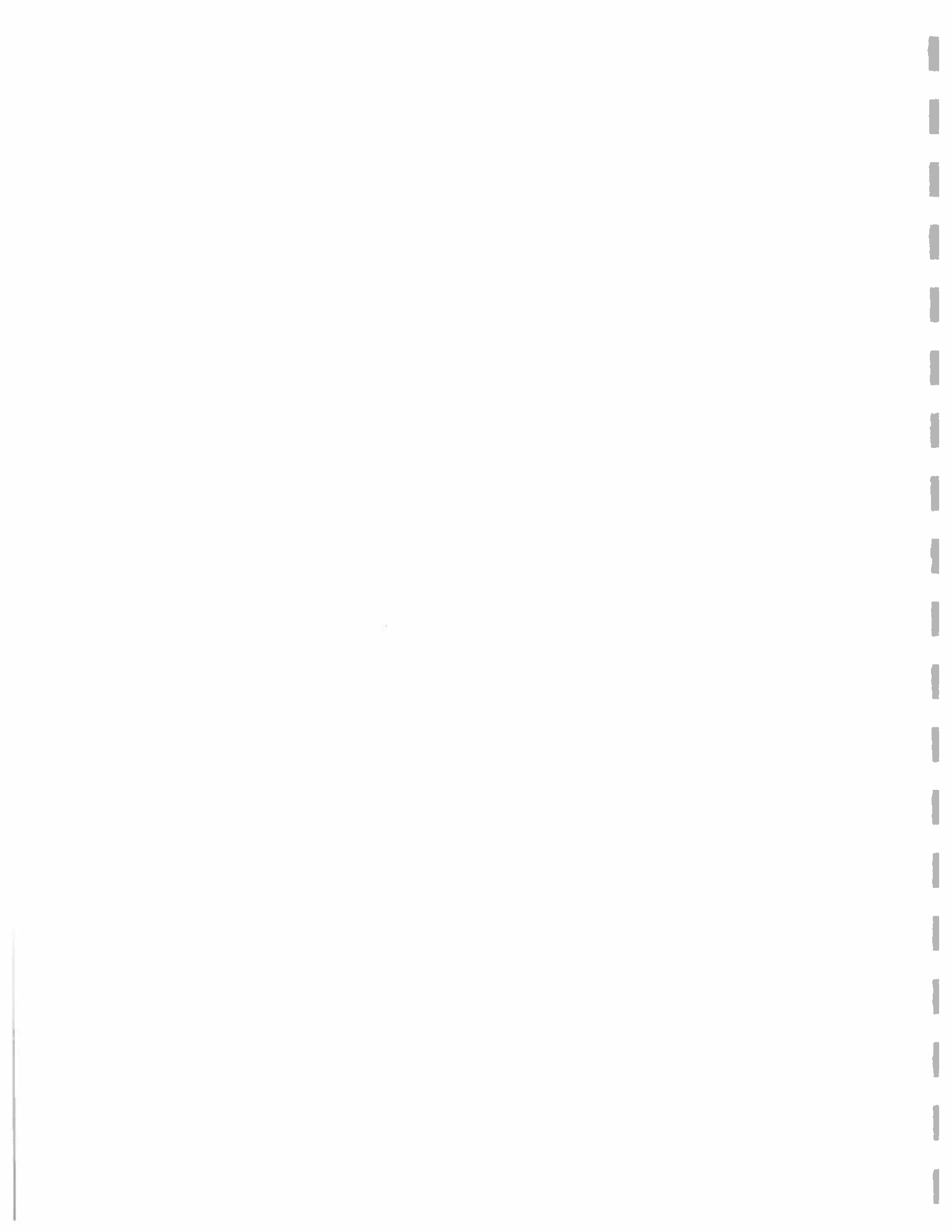
In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2013, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other 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 do not provide an opinion on internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

#### **Other Matters**

##### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require the management's discussion and analysis on pages 4 through 10 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 required supplementary information 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 Required Supplementary Information (budgetary comparison information for the General and Special Revenue funds) as listed in the Table of Contents, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. The budgetary comparison information for these funds has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken 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 financial statements. The other supplementary information and the schedule of expenditures of federal awards listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information 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 financial statements. Such 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.

*Prior-Year Comparative Information*

The County's 2012 financial statements were audited by other auditors who expressed an unmodified opinion on them in their report dated December 20, 2012. In our opinion, the summarized comparative information provided herein as of and for the year ended June 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Report on Other Legal and Regulatory Requirements*

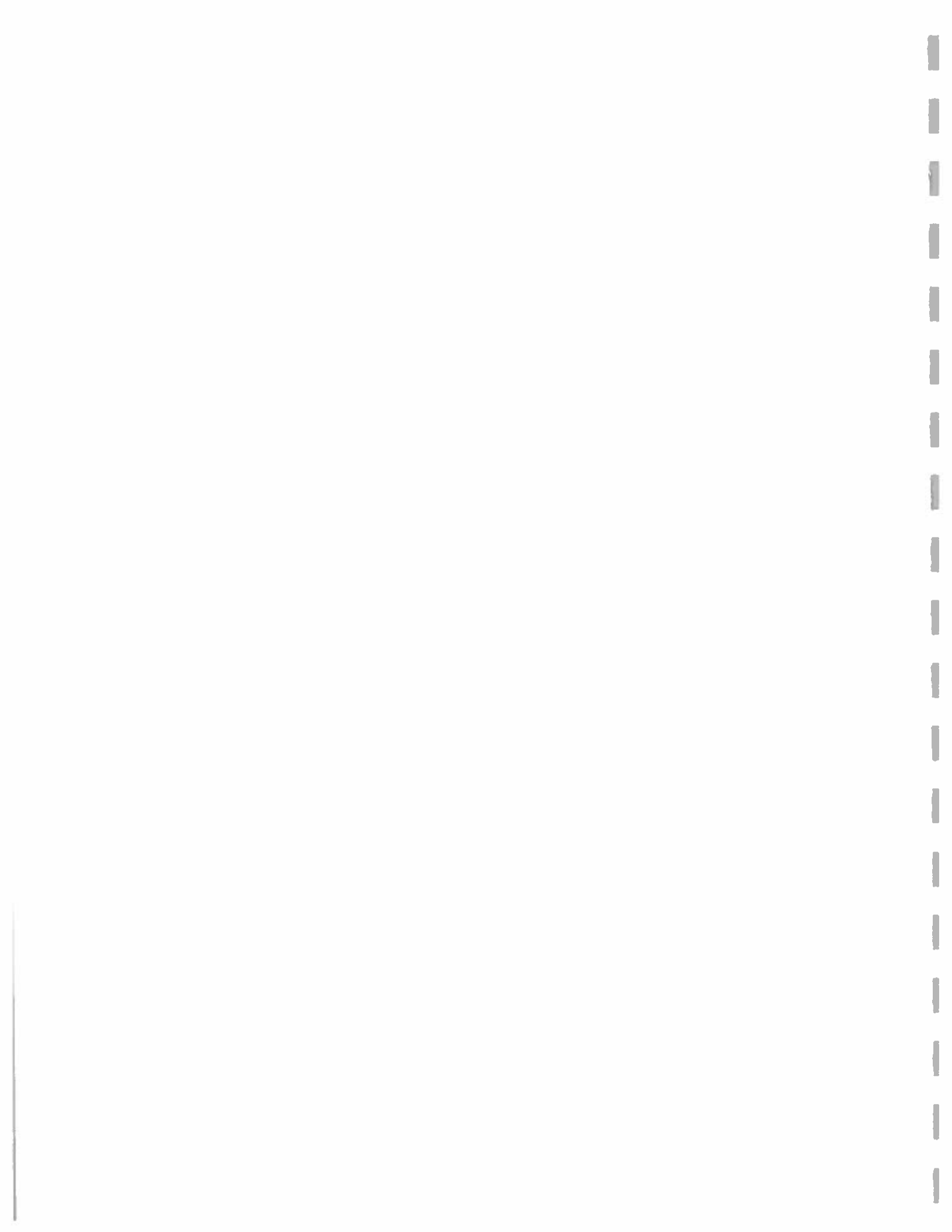
In accordance with the *Minimum Standards for Audits of Oregon Municipal Standards*, we have also issued a report titled "Audit Comments and Disclosure Required by State Regulations" dated December 13, 2013, which is also not a required part of the financial statements. The purpose of that report is to address specific matters required by the State of Oregon.

HARRIGAN PRICE FRONK & CO. LLP  
Certified Public Accountants & Consultants

By: *Candace S. Fronk*  
Candace S. Fronk – a partner

December 13, 2013





**MANAGEMENT'S DISCUSSION AND ANALYSIS**

# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

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As management of Jefferson County, we offer readers of Jefferson County's financial statements this narrative overview and analysis of the financial activities of Jefferson County as of and for the fiscal year ended June 30, 2013. We encourage readers to consider this information in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages iii-vii of this report.

### Financial Highlights

- Total assets of the County exceeded its liabilities by \$26,757,818 as of June 30, 2013. Of this amount, \$8,304,331 (unrestricted net assets) may be used to meet the County's on-going obligations to citizens and creditors, compared to unrestricted net assets of \$5,657,153 reported for June 30, 2012.
- The County's governmental funds reported a combined fund balance of \$15,967,734, an increase of \$1,303,550 from June 30, 2012. Much of the increase in governmental fund balances is from the growth in the General Fund as well as significant increases in the Central Oregon Health Board Fund and Capital Improvement Projects Fund. Approximately 36%, \$5,247,632 is available for spending at the County's discretion (assigned and unassigned fund balance).
- County General Fund
  - The General Fund's fund balance was \$4,531,531 as of June 30, 2013, an increase of \$520,206.
  - Fund balance is 67% percent of the General Fund's expenditures and transfers out at year end, enough for about eight 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 80% of the Fund's revenue.
- Total long-term liabilities were \$7,530,865 as of June 30, 2013, compared to total long-term liabilities of \$8,946,032 as of June 30, 2012. The change was primarily related to repayment of debt and a decrease in the estimated future landfill postclosure liability.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Jefferson County's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other 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 Jefferson County's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of Jefferson County's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Jefferson County is improving or deteriorating.

# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

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The *Statement of Activities* presents information showing how Jefferson County's net assets changed during the fiscal year ended June 30, 2013. Changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash, or other financial assets, flows.

Thus, revenues and expenses are reported in this statement for some items, for example, property taxes and accrued compensated leave, which will result in cash flows in future fiscal periods.

Each of these government-wide financial statements, *Statement of Net Position* and *Statement of Activities*, distinguish functions of Jefferson County that are supported primarily by taxes and inter-governmental revenues (*governmental activities*) from other functions that are intended to recover all, or a significant portion of, their costs through user fees and charges (*business-type activities*). The governmental activities of Jefferson County include general government, public safety, highways and streets, economic development, health and welfare, education and culture and recreation. The business-type activities of Jefferson County include the transfer station, fairgrounds RV park and community development.

The government-wide financial statements can be found on pages 11-12 of this report.

### Fund financial statements.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Jefferson County, like other state and local government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each of the funds of Jefferson County is classified in one of three categories: governmental funds, proprietary funds or fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund 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. A reconciliation from the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position and a reconciliation from the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-wide Statement of Activities have been included in this report.

Jefferson County reported activity in 49 individual governmental funds for the fiscal year ended June 30, 2013, and the General Fund is comprised of the General Fund plus four separately budgeted sub-funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and the County's major funds (Road, Jail Operations, Business Loan, Central Oregon Health Board, Capital Improvement Projects and J Street Bond). Data from all other governmental funds are combined into a single, aggregated presentation. Individual data for each of these nonmajor governmental funds is provided in the form of combining statements in the "Other Supplementary Information" section of this report and in the budget to actual comparison schedules.

# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

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Jefferson County adopts an annual budget for each of its funds and a budgetary comparison statement has been provided for each to demonstrate compliance with its annual budget.

The Basic Governmental Fund Financial Statements can be found on pages 13-14 of this report.

Proprietary funds. Jefferson 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. Jefferson County uses enterprise funds to account for its transfer station, fairgrounds RV park and community development. Internal service funds provide services to other funds including self-insurance, carpool and network/phone. Proprietary funds 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 in the "Other Supplementary Information" section of this report.

The Basic Proprietary Funds Financial Statements can be found on pages 17-19 of this report.

Fiduciary funds. Fiduciary funds, all of which are agency 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 Jefferson County's own programs.

The Fiduciary Fund Statement can be found on pages 20.

Notes to the 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 the financial statements begin on page 22 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents as required supplementary information, the budgetary comparisons for the General Fund and major special revenue funds. Required supplementary information begins on page 43.

The combining statements referred to above in connection with non-major governmental funds and internal service funds are presented in the "Other Supplementary Information" section of this report.

### **Government-wide Financial Analysis**

Net assets, at a specific point in time, serve as a useful indicator of an entity's financial position. In the case of Jefferson County, assets exceed liabilities by \$26,757,818 at June 30, 2013.

Forty-five percent of Jefferson County's net assets \$12,174,644, represent its investment in capital assets (land, infrastructure, buildings and equipment) less the related outstanding debt issued to acquire those capital assets. Jefferson County uses these capital assets to provide services to citizens and these net assets are not available for future spending. Although Jefferson County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, as the capital assets will not be liquidated to service the debt. Jefferson County's net assets restricted for use in its road maintenance, improvement projects and debt service total \$6,278,843 or about 24% of the net position. The remaining 31%, \$8,304,331, of Jefferson County's net position may be used to meet the County's on-going obligations to citizens and creditors.

# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

As of June 30, 2013, Jefferson County reports positive balances in all three categories of net position (capital assets net of debt, restricted and unrestricted) for the government as a whole and for the governmental activities. The net position for the business-type activities are positive for capital assets, net of related debt and restricted for debt service but negative in the unrestricted category due to the landfill postclosure liability.

### NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets other than capital assets	\$ 20,826,706	\$ 19,375,120	\$ 663,441	\$ 603,849	\$ 21,490,147	\$ 19,978,969
Capital assets	13,975,371	14,039,249	380,365	398,773	14,355,736	14,438,022
Total assets	<u>34,802,077</u>	<u>33,414,369</u>	<u>1,043,806</u>	<u>1,002,622</u>	<u>35,845,883</u>	<u>34,416,991</u>
Current liabilities	1,543,626	1,156,381	13,574	14,988	1,557,200	1,171,369
Noncurrent liabilities	2,410,000	3,362,864	5,370,865	5,583,168	7,780,865	8,946,032
Total liabilities	<u>3,953,626</u>	<u>4,519,245</u>	<u>5,384,439</u>	<u>5,598,156</u>	<u>9,338,065</u>	<u>10,117,401</u>
Net position						
Net investment in capital assets	11,794,279	10,676,385	380,365	398,773	12,174,644	11,075,158
Restricted	6,278,843	7,567,279			6,278,843	7,567,279
Unrestricted	<u>13,025,329</u>	<u>10,651,460</u>	<u>(4,720,998)</u>	<u>(4,994,307)</u>	<u>8,304,331</u>	<u>5,657,153</u>
Total net position	<u>\$ 31,098,451</u>	<u>\$ 28,895,124</u>	<u>\$ (4,340,633)</u>	<u>\$ (4,595,534)</u>	<u>\$ 26,757,818</u>	<u>\$ 24,299,590</u>

Jefferson County's net position increased by \$2,458,228 during the fiscal year ended June 30, 2013, allowing for the acquisition of capital assets, repayment of long-term debt and increase in operating and capital reserves.

### CHANGES DUE TO GOVERNMENTAL ACTIVITIES

- The net position of governmental activities increased by \$2,220,327. This is due to changes across many departments but the largest changes were the result of:
  - New grant programs.
  - Restored

### CHANGES DUE TO BUSINESS-TYPE ACTIVITIES

- Net position of the business-type activities increased by \$254,901 due in large part to a decrease in the estimated future landfill postclosure liability.

# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2013

### CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
<b>Program revenues:</b>						
Charges for services	\$ 1,270,877	\$ 2,278,148	\$ 585,254	\$ 576,626	\$ 1,856,131	\$ 2,854,774
Operating grants and contributions	10,805,223	7,474,095			10,805,223	7,474,095
Capital grants and contributions	497,298				497,298	
<b>General revenues:</b>						
Property taxes	7,160,717	7,418,637			7,160,717	7,418,637
Other taxes	635,148	401,294			635,148	401,294
Other	571,871	2,483,359	216,355	5,430	788,226	2,488,789
<b>Total Revenues</b>	<b>20,941,134</b>	<b>20,055,533</b>	<b>801,609</b>	<b>582,056</b>	<b>21,742,743</b>	<b>20,637,589</b>
<b>Expenses:</b>						
General government	2,877,000	3,395,889			2,877,000	3,395,889
Public safety	7,205,580	6,449,997			7,205,580	6,449,997
Highways and streets	2,568,631	2,711,813			2,568,631	2,711,813
Economic development	201,292	186,513			201,292	186,513
Education	187,744	168,588			187,744	168,588
Health and welfare	5,133,053	4,453,465			5,133,053	4,453,465
Culture and recreation	445,707	574,481			445,707	574,481
Interest on long-term debt	100,207	312,577			100,207	312,577
Transfer station			57,348	330,314	57,348	330,314
RV park			25,646	16,670	25,646	16,670
Community development			482,307	549,140	482,307	549,140
<b>Total expenses</b>	<b>18,719,214</b>	<b>18,253,323</b>	<b>565,301</b>	<b>896,124</b>	<b>19,284,515</b>	<b>19,149,447</b>
Increase in net position before transfers	2,221,920	1,802,210	236,308	(314,068)	2,458,228	1,488,142
Transfers	(18,593)	8,095	18,593	(8,095)		
<b>Changes in net position</b>	<b>2,203,327</b>	<b>1,810,305</b>	<b>254,901</b>	<b>(322,163)</b>	<b>2,458,228</b>	<b>1,488,142</b>
Net position, beginning	28,895,124	27,084,819	(4,595,534)	(4,273,371)	24,299,590	22,811,448
<b>Net position, ending</b>	<b>\$ 31,098,451</b>	<b>\$ 28,895,124</b>	<b>\$ (4,340,633)</b>	<b>\$ (4,595,534)</b>	<b>\$ 26,757,818</b>	<b>\$ 24,299,590</b>

### Financial Analysis of the County's Funds

Jefferson County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of Jefferson County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing Jefferson County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending as of the end of the fiscal year.

As of June 30, 2013, \$15,967,734 is the reported combined ending fund balance for Jefferson County's governmental funds, a net increase of \$1,303,550 from June 30, 2012. Changes in the fund balances of the major governmental funds and of the other governmental funds are described below:



# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

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**General Fund:** As of June 30, 2013, the fund balance of Jefferson County's General Fund (including sub-funds) was \$4,531,531, all considered assigned. The fund balance increased by \$520,206 during the fiscal year ended June 30, 2013. Activities were generally consistent with the year ended June 30, 2012 when fund balance increased by \$241,206. Intergovernmental revenue was higher while capital outlay and transfers to other funds were lower than the prior year.

**Road Fund:** The fund balance of the Road Fund decreased by \$41,438 to \$1,705,226. Both revenues and expenditures were slightly less than the prior year.

**Jail Operations Fund:** The fund balance of the Jail Operations Fund increased by \$140,108 to \$1,926,223. The fund received \$674,640 in intergovernmental revenue during the year compared to \$400,617 in the prior year.

**Business Loan Fund:** The fund balance of the Business Loan Fund increased by \$74,577 to \$464,428 due to collections on outstanding loans. No new loans were made during the year.

**Central Oregon Health Board Fund:** The fund balance of the Central Oregon Health Board Fund increased by \$268,254 to \$1,228,212 due to increases in revenue for the year.

**Capital Improvement Projects Fund:** The fund balance of the Capital Improvement Projects Fund increased by \$247,420 to \$2,831,315 due primarily to a transfer from the General Fund of \$300,000.

**J Street Bond Fund:** The J Street Bond Fund does not maintain a fund balance. Receipts from the City of Madras are used to pay its share of the bond obligation for improvements to J Street in Madras, Oregon.

The fund balances of the County's nonmajor governmental funds increased by a net of \$94,423 due to a wide variety of factors. The largest changes were an increase of \$213,768 in the SDC County Road Fund and a decrease of \$129,478 in the Emergency Communications "911" Fund.

**Proprietary funds.** The information presented in the proprietary funds statement is similar to that in the government-wide financial statements, but provides greater detail.

**Transfer Station Fund:** At June 30, 2013, the net position of the Transfer Station Fund was a deficit of \$4,712,893, an increase of \$232,456. The change was due in large part to a decrease the estimated future postclosure costs for the Box Canyon Landfill.

**Fairgrounds RV Park Fund:** At June 30, 2013, the net position of the Fairgrounds RV Park Fund was \$95,757, an increase of \$3,408. Operations were comparable to the prior year.

**Community Development Fund:** The net position of the Community Development Fund increased by \$19,037 to \$276,037 due to a reduction in expenses during the year. In the prior year, the net position of the fund decreased by \$52,566.

### General Fund Budgetary Highlights

There were no differences, other than appropriation transfers, between the General Fund's original budget and the final budget. Assumptions used for estimating revenues are generally conservative and General

# JEFFERSON COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

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Fund actual revenues were \$234,359 more than estimated, the major portion of which is due to property tax revenue. The variance between the fund's total appropriations and expenditures and transfers out was \$597,417, consisting of \$110,636 of unused contingency with the other positive variances spread among many departments, primarily related to personnel costs.

### Capital Asset and Debt Administration

Capital Assets. Jefferson County's investment in capital assets for its governmental and business-type activities as of June 30, 2013, was \$14,355,736, net of accumulated depreciation. The book value of the depreciable assets is about 46% of their historical cost. This investment in capital assets includes land, buildings, equipment and infrastructure such as roads and bridges. Additional information on Jefferson County's capital assets is included in Note 4 on pages 33-34 of this report.

Long-term debt. As of June 30, 2013, Jefferson County's outstanding bonded debt was \$2,410,000, including debt related to the jail which will be paid in full during the coming fiscal year and bonds related to J Street improvements which are repaid in part with funds received from the City of Madras under an intergovernmental agreement. Other long-term liabilities include compensated absences and the landfill post closure liability. There was no new debt issued during the fiscal year. Additional information on Jefferson County's long-term debt is included in Note 6 on pages 35-37 of this report.

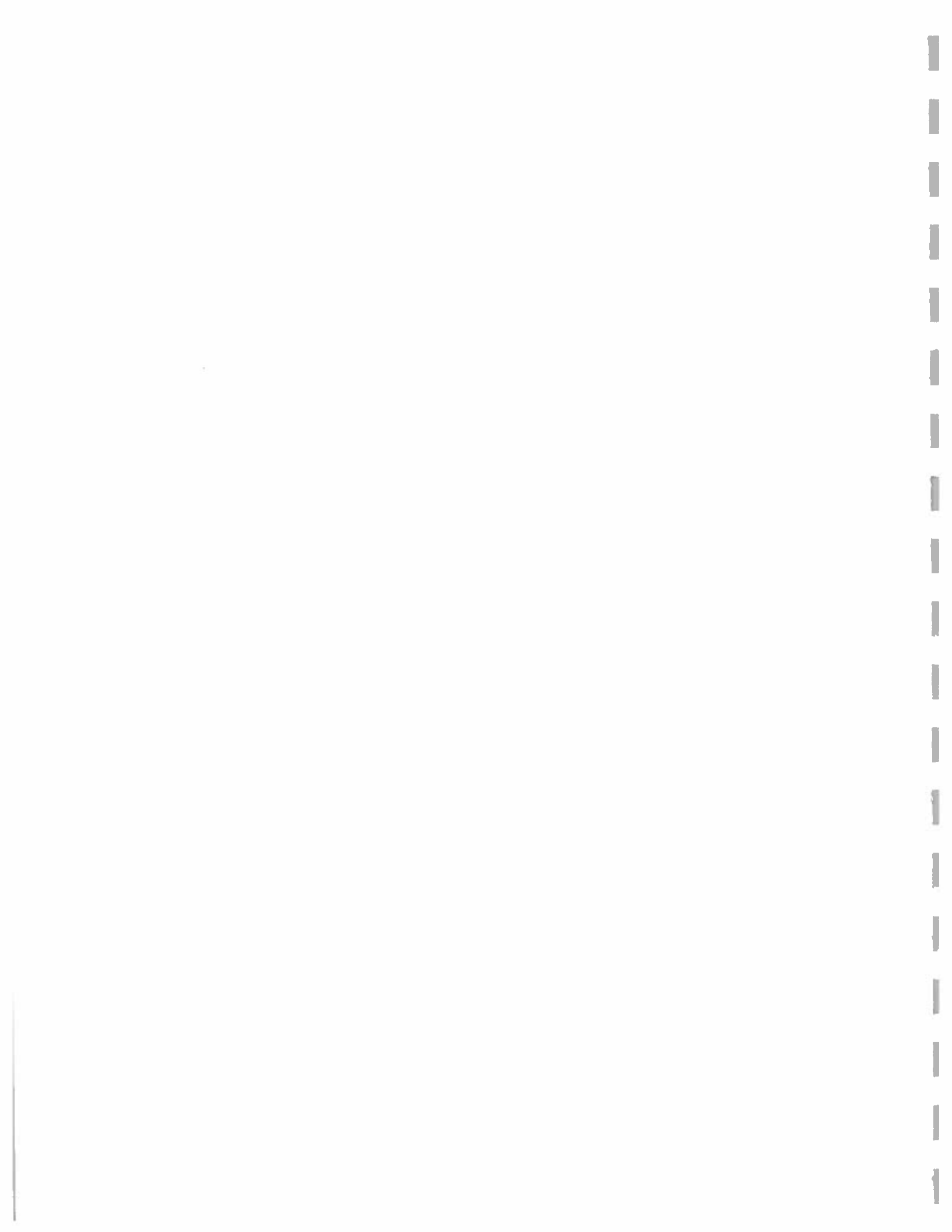
### Key Economic Factors and Budget Information for the Future

- The cost of fringe benefits, primarily health insurance will continue to have an impact on the County's budget. Due to Oregon Senate Bill 822, PERS employer contribution rates, effective July 1, 2013, will not significantly increase from current rates.
- The County's total budget adopted for Fiscal Year 2014 is \$38,609,248, an increase of 3.7% from the Fiscal Year 2013 budget, due primarily to new grant programs.
- The County's Assessed Valuation of Taxable Property decreased from Fiscal Year 2013 to Fiscal Year 2014 nearly 1.7%, to \$1,453,141,355.
- 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 2013, the County purchased a 9,000 square foot office building in Madras. The building will be used by departments that will not be relocated in a new courthouse on an adjacent property. In 2013, the Oregon Legislature passes legislation (SB 5506) that allows the State of Oregon to fund 50% of a new courthouse. The County anticipates building a \$12.5 million courthouse in 2015. The current courthouse is 50 years old and has seismic deficiencies, is insufficiently sized and is located in a floodway.

### Requests for Information

This financial report is designed to provide a general overview to those parties interested in Jefferson County's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Jefferson County Administrative Officer, 66 SE D Street, Madras, Oregon 97741.

**BASIC FINANCIAL STATEMENTS**



# JEFFERSON COUNTY, OREGON

## STATEMENT OF NET POSITION JUNE 30, 2013 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2012)

ASSETS	Primary Government			
	Governmental Activities	Business-type Activities	Total	
			2013	2012
Cash and investments	\$ 17,069,477	\$ 661,666	\$ 17,731,143	\$ 16,290,947
Receivables	2,326,389	11,775	2,338,164	2,026,348
Internal balances	10,000	(10,000)		
Notes and loans receivable	1,188,341		1,188,341	1,374,530
Inventory	226,956		226,956	272,660
Capital assets (net of accumulated depreciation)				
Land	364,267		364,267	317,668
Buildings	18,058,640	20,251	18,078,891	18,078,891
Machinery and equipment	8,420,189	785,113	9,205,302	9,077,288
Infrastructure	3,360,405		3,360,405	2,863,107
Accumulated depreciation	(16,228,130)	(424,999)	(16,653,129)	(15,898,932)
Other assets	5,543		5,543	14,484
<b>TOTAL ASSETS</b>	<b>34,802,077</b>	<b>1,043,806</b>	<b>35,845,883</b>	<b>34,416,991</b>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	1,209,335	13,574	1,222,909	928,101
Accrued interest payable	21,092		21,092	17,954
Accrued compensated absences	313,199		313,199	225,314
Noncurrent liabilities				
Other post-employment liabilities				
Landfill post-closure costs		5,370,865	5,370,865	5,583,168
Long-term debt due within one year	1,265,000		1,265,000	1,201,395
Long-term debt due in more than one year	895,000		895,000	2,161,469
<b>TOTAL LIABILITIES</b>	<b>3,703,626</b>	<b>5,384,439</b>	<b>9,088,065</b>	<b>10,117,401</b>
<b>NET POSITION</b>				
Net investment in capital assets	11,794,279	380,365	12,174,644	11,075,158
Restricted for				
Highways and streets	1,478,270		1,478,270	1,474,004
Debt service	735,722		735,722	653,919
Capital improvement projects	2,831,315		2,831,315	2,583,895
Perpetual cemetery care	113,423		113,423	
Other purposes	1,120,113		1,120,113	2,855,461
Unrestricted	13,025,329	(4,720,998)	8,304,331	5,657,153
<b>TOTAL NET POSITION</b>	<b>\$ 31,098,451</b>	<b>\$ (4,340,633)</b>	<b>\$ 26,757,818</b>	<b>\$ 24,299,590</b>

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2013 (WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2012)

<u>Functions/Programs</u>	<u>Expenses</u>	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary government			
Governmental activities			
General government	\$ 2,877,000	\$ 519,157	\$ 2,589,661
Public safety	7,205,580	195,343	2,068,958
Highways and streets	2,568,631	209,924	2,046,924
Economic development	201,292		101,865
Education	187,744		131,655
Health and welfare	5,133,053	197,018	3,803,810
Culture and recreation	445,707	149,435	62,350
Interest on long-term debt	100,207		
Total governmental activities	18,719,214	1,270,877	10,805,223
Business-type activities			
Transfer station	57,348	77,358	
RV park	25,646	28,740	
Community development	482,307	479,156	
Total business-type activities	565,301	585,254	
Total primary government	\$ 19,284,515	\$ 1,856,131	\$ 10,805,223

**Net (Expense) Revenue and Changes in Net Assets**

Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
			2013	2012
\$	\$	\$	\$	\$
	231,818		231,818	(2,874,416)
	(4,941,279)		(4,941,279)	(3,868,386)
497,298	185,515		185,515	(593,914)
	(99,427)		(99,427)	(78,507)
	(56,089)		(56,089)	(49,453)
	(1,132,225)		(1,132,225)	(414,460)
	(233,922)		(233,922)	(309,367)
	(100,207)		(100,207)	(312,577)
<u>497,298</u>	<u>(6,145,816)</u>		<u>(6,145,816)</u>	<u>(8,501,080)</u>
		20,010	20,010	(257,342)
		3,094	3,094	6,198
		<u>(3,151)</u>	<u>(3,151)</u>	<u>(68,354)</u>
		19,953	19,953	(319,498)
<u>\$ 497,298</u>	<u>(6,145,816)</u>	<u>19,953</u>	<u>(6,125,863)</u>	<u>(8,820,578)</u>
General revenues				
Property taxes for general purposes	6,074,495		6,074,495	6,367,651
Property taxes levied for debt service	1,086,222		1,086,222	1,050,986
Other taxes	635,148		635,148	401,294
Other income	439,988	212,303	652,291	2,324,298
Investment income	131,883	4,052	135,935	164,491
Transfers	(18,593)	18,593		
Total general revenues and transfers	<u>8,349,143</u>	<u>234,948</u>	<u>8,584,091</u>	<u>10,308,720</u>
Changes in net position	2,203,327	254,901	2,458,228	1,488,142
Net position - beginning	<u>28,895,124</u>	<u>(4,595,534)</u>	<u>24,299,590</u>	<u>22,811,448</u>
Net position - ending	<u>\$ 31,098,451</u>	<u>\$ (4,340,633)</u>	<u>\$ 26,757,818</u>	<u>\$ 24,299,590</u>

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2013

(WITH COMPARATIVE TOTALS FOR JUNE 30, 2012)

	General	Road	Jail Operations	Business Loan
<b>ASSETS</b>				
Cash and investments	\$ 4,254,221	\$ 1,341,770	\$ 1,865,834	\$ 412,359
Taxes receivable	477,497		118,322	
Accounts receivable (net of allowance for uncollectables)	231,942	147,927	57,312	
Notes and loans receivable				516,840
Due from other funds	32,156	187,519		52,521
Inventories		226,956		
<b>TOTAL ASSETS</b>	<b>\$ 4,995,816</b>	<b>\$ 1,904,172</b>	<b>\$ 2,041,468</b>	<b>\$ 981,720</b>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	\$ 75,490	\$ 198,946	\$ 21,995	\$ 452
Due to other funds	10,449			
Deferred revenue	378,346		93,250	516,840
<b>TOTAL LIABILITIES</b>	<b>464,285</b>	<b>198,946</b>	<b>115,245</b>	<b>517,292</b>
<b>FUND BALANCES</b>				
Nonspendable		226,956		
Restricted		1,478,270		
Committed			1,926,223	
Assigned	4,531,531			464,428
Unassigned				
<b>TOTAL FUND BALANCES</b>	<b>4,531,531</b>	<b>1,705,226</b>	<b>1,926,223</b>	<b>464,428</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 4,995,816</b>	<b>\$ 1,904,172</b>	<b>\$ 2,041,468</b>	<b>\$ 981,720</b>



Central OR Health Board	Capital Improvement Projects	J Street Bond	Other Governmental Funds	Total Governmental Funds	
				2013	2012
\$ 855,548	\$ 2,705,081	\$	\$ 3,734,676	\$ 15,169,489	\$ 13,849,889
			106,034	701,853	608,476
598,643			570,092	1,605,916	1,388,260
49,993	42,099	579,409		1,188,341	1,374,530
	126,234			398,430	353,670
				226,956	272,660
<u>\$ 1,504,184</u>	<u>\$ 2,873,414</u>	<u>\$ 579,409</u>	<u>\$ 4,410,802</u>	<u>\$ 19,290,985</u>	<u>\$ 17,847,485</u>
\$ 225,979	\$	\$	\$ 668,041	\$ 1,190,903	\$ 859,125
			377,981	388,430	341,170
49,993	42,099	579,409	83,981	1,743,918	1,983,006
<u>275,972</u>	<u>42,099</u>	<u>579,409</u>	<u>1,130,003</u>	<u>3,323,251</u>	<u>3,183,301</u>
1,228,212	2,831,315		113,423	340,379	384,298
			1,969,258	7,507,055	7,567,279
			946,445	2,872,668	2,423,776
			283,472	5,279,431	4,415,249
			(31,799)	(31,799)	(126,418)
<u>1,228,212</u>	<u>2,831,315</u>		<u>3,280,799</u>	<u>15,967,734</u>	<u>14,664,184</u>
<u>\$ 1,504,184</u>	<u>\$ 2,873,414</u>	<u>\$ 579,409</u>	<u>\$ 4,410,802</u>	<u>\$ 19,290,985</u>	<u>\$ 17,847,485</u>

# JEFFERSON COUNTY, OREGON

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2013

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2012)

	<u>General</u>	<u>Road</u>	<u>Jail Operations</u>	<u>Business Loan</u>
<b>Revenues</b>				
<b>Taxes</b>				
Property taxes	\$ 4,940,972	\$	\$ 1,186,806	\$
Other taxes				
Licenses and permits	103,297	198,776	114,023	
Intergovernmental	1,019,268	2,031,847	674,640	
Charges for services	230,553		5,436	
Investment earnings	29,111	11,219	12,818	33,767
Other revenues	67,959			50,683
	<u>6,391,160</u>	<u>2,241,842</u>	<u>1,993,723</u>	<u>84,450</u>
<b>Total revenues</b>				
<b>Expenditures</b>				
<b>Current</b>				
General government	2,190,640			
Highways and streets		2,072,332		
Public safety	2,770,162		2,087,251	
Economic development				9,873
Health and welfare	314,133			
Culture and recreation	30,878			
Education				
Intergovernmental	143,842			
Capital outlay	13,550	6,188		
Debt service				
Principal				
Interest	757			
	<u>5,463,962</u>	<u>2,078,520</u>	<u>2,087,251</u>	<u>9,873</u>
<b>Total expenditures</b>				
Excess of revenues over (under) expenditures	<u>927,198</u>	<u>163,322</u>	<u>(93,528)</u>	<u>74,577</u>
<b>Other financing sources (uses)</b>				
Transfers in	923,618	2,100	611,059	
Transfers out	(1,330,610)	(161,156)	(377,423)	
	<u>(406,992)</u>	<u>(159,056)</u>	<u>233,636</u>	
<b>Total other financing sources (uses)</b>				
Net change in fund balances	520,206	4,266	140,108	74,577
Fund balance - beginning	4,011,325	1,746,664	1,786,115	389,851
Prior period adjustment Inventory		(45,704)		
Fund balance - ending	<u>\$ 4,531,531</u>	<u>\$ 1,705,226</u>	<u>\$ 1,926,223</u>	<u>\$ 464,428</u>

Central OR Health Board	Capital Improvement Projects	J Street Bond	Other Governmental Funds	Total Governmental Funds	
				2013	2012
\$	\$	\$	\$	\$	\$
			1,085,647	7,213,425	7,435,638
			635,148	635,148	401,294
			281,857	697,953	533,352
2,722,482			4,356,986	10,805,223	9,495,395
			336,935	572,924	671,749
4,819	18,187		21,962	131,883	147,801
6,000	19,744	110,798	371,184	626,368	1,376,046
<u>2,733,301</u>	<u>37,931</u>	<u>110,798</u>	<u>7,089,719</u>	X <u>20,682,924</u>	<u>20,061,275</u>
	43,912		348,637	2,583,189	2,525,516
			192,312	2,264,644	2,637,098
			2,019,536	6,876,949	6,540,235
2,373,395			191,419	201,292	189,122
			2,420,825	5,108,353	4,515,771
			361,114	391,992	582,518
			187,744	187,744	170,947
				143,842	88,318
	46,599			66,337	450,911
		155,000	1,050,000	1,205,000	990,418
		46,744	47,432	94,933	310,089
<u>2,373,395</u>	<u>90,511</u>	<u>201,744</u>	<u>6,819,019</u>	<u>19,124,275</u>	<u>19,000,943</u>
<u>359,906</u>	<u>(52,580)</u>	<u>(90,946)</u>	<u>270,700</u>	<u>1,558,649</u>	<u>1,060,332</u>
	300,000	90,946	481,128	X 2,408,851	2,834,384
(91,652)			(657,405)	(2,618,246)	(3,129,163)
<u>(91,652)</u>	<u>300,000</u>	<u>90,946</u>	<u>(176,277)</u>	<u>(209,395)</u>	<u>(294,779)</u>
268,254	247,420		94,423	1,349,254	765,553
959,958	2,583,895		3,186,376	X 14,664,184	13,855,009
				(45,704)	(2,499)
					46,121
<u>\$ 1,228,212</u>	<u>\$ 2,831,315</u>	<u>\$ -</u>	<u>\$ 3,280,799</u>	<u>\$ 15,967,734</u>	<u>\$ 14,664,184</u>

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2013 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2012)

	2013	2012
Total fund balances - governmental fund type (page 13)	\$ 15,967,734	\$ 14,664,184
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 governmental activities in the statement of net position. Internal services fund net assets are:	2,146,416	2,113,725
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds. Capital assets net of depreciation are:	13,729,131	13,725,857
Certain other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:		
Notes receivable	1,188,341	1,374,530
Property taxes earned but unavailable	555,577	608,476
Unamortized debt issue costs	5,543	14,484
Certain other liabilities are not accrued until due in the governmental funds:		
Accrued interest on long-term debt	(21,092)	(17,954)
Accrued compensated absences	(313,199)	(225,314)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	(2,160,000)	(3,362,864)
Net position (page 11)	\$ 31,098,451	\$ 28,895,124

See notes to the basic financial statements

## JEFFERSON COUNTY, OREGON

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2013 (WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2012)

	2013	2012
Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds (page 14)	\$ 1,349,254	\$ 765,553
Governmental funds report capital outlays 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.		
Current capital asset additions	806,908	206,912
Depreciation expense	(775,537)	(754,898)
Other capital asset transactions	(28,288)	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(52,708)	(17,001)
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.	(186,189)	(67,350)
Payments on long-term debt are expensed in the governmental statements, but are reductions to long-term debt on the government-wide statements.	1,202,864	1,180,273
Internal service fund activities are separately reported.	32,691	468,758
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.		
Inventory usage	(45,704)	46,121
Accrued compensated absences	(87,885)	(6,634)
Accrued interest	(3,138)	(2,488)
Amortization of debt issue costs	(8,941)	(8,941)
Change in net position of governmental activities (page 12)	\$ 2,203,327	\$ 1,810,305

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2013

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
<b>ASSETS</b>					
Current assets					
Cash and investments	\$ 327,786	\$ 51,695	\$ 282,185	\$ 661,666	\$ 1,899,988
Receivables (net of allowance allowance for uncollectables)	10,036	366	1,373	11,775	18,619
<b>Total current assets</b>	<b>337,822</b>	<b>52,061</b>	<b>283,558</b>	<b>673,441</b>	<b>1,918,607</b>
Capital assets					
Equipment and improvements	589,915	149,272	45,926	785,113	1,384,482
Land improvements	20,251			20,251	
Accumulated depreciation	(286,250)	(93,034)	(45,715)	(424,999)	(1,138,241)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>323,916</b>	<b>56,238</b>	<b>211</b>	<b>380,365</b>	<b>246,241</b>
<b>TOTAL ASSETS</b>	<b>661,738</b>	<b>108,299</b>	<b>283,769</b>	<b>1,053,806</b>	<b>2,164,848</b>
<b>LIABILITIES</b>					
Accounts payable and other current liabilities					
	3,766	2,542	7,266	13,574	18,432
Due to other funds		10,000		10,000	
Noncurrent liabilities					
Landfill post-closure costs	5,370,865			5,370,865	
<b>TOTAL LIABILITIES</b>	<b>5,374,631</b>	<b>12,542</b>	<b>7,266</b>	<b>5,394,439</b>	<b>18,432</b>
<b>NET POSITION</b>					
Net investment in capital assets					
Unrestricted	323,916	56,238	211	380,365	246,241
	(5,036,809)	39,519	276,292	(4,720,998)	1,900,175
<b>TOTAL NET POSITION</b>	<b>\$ (4,712,893)</b>	<b>\$ 95,757</b>	<b>\$ 276,503</b>	<b>\$ (4,340,633)</b>	<b>\$ 2,146,416</b>

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2013

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
<b>OPERATING REVENUES</b>					
Charges for services	\$ 77,358	\$ 28,482	\$ 476,867	\$ 582,707	\$ 959,523
Other revenues		258	2,289	2,547	
Total operating revenues	<u>77,358</u>	<u>28,740</u>	<u>479,156</u>	<u>✓ 585,254</u>	<u>✓ 959,523</u>
<b>OPERATING EXPENSES</b>					
Costs of services	43,310	22,296	481,288	546,894	979,377
Depreciation	14,038	3,350	1,019	18,407	149,274
Total operating expenses	<u>57,348</u>	<u>25,646</u>	<u>482,307</u>	<u>565,301</u>	<u>1,128,651</u>
Operating income	20,010	3,094	(3,151)	19,953	(169,128)
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Investment earnings	1,987	314	1,751	4,052	11,018
Change in estimated post-closure costs	212,303			212,303	
Total non-operating revenues (expenses)	<u>214,290</u>	<u>314</u>	<u>1,751</u>	<u>216,355</u>	<u>11,018</u>
Income before contributions and transfers	234,300	3,408	(1,400)	236,308	(158,110)
<b>CONTRIBUTIONS AND TRANSFERS</b>					
Transfers in			81,150	✓ 81,150	✓ 219,401
Transfers out	(1,844)		(60,713)	(62,557)	(28,600)
Total contributions and transfers	<u>(1,844)</u>		<u>20,437</u>	<u>18,593</u>	<u>190,801</u>
Changes in net position	232,456	3,408	19,037	254,901	32,691
NET POSITION - beginning	<u>(4,945,349)</u>	<u>92,349</u>	<u>257,466</u>	<u>(4,595,534)</u>	<u>1,512,716</u>
NET POSITION - ending	<u>\$ (4,712,893)</u>	<u>\$ 95,757</u>	<u>\$ 276,503</u>	<u>\$ (4,340,633)</u>	<u>\$ 1,545,407</u>

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2013

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Transfer Station	Fairgrounds RV Park	Community Development	Total	
<b>Cash flows from operating activities</b>					
Receipts from customers	\$ 76,197	\$ 28,374	\$ 477,894	\$ 582,465	\$ 961,529
Receipts from interfund services provided					(1,014,933)
Payments to suppliers	(42,551)	(21,480)	(114,199)	(178,230)	
Payments to employees			(370,077)	(370,077)	
Net cash provided (used) by operating activities	33,646	6,894	(6,382)	34,158	(53,404)
<b>Cash flows from non-capital financing activities</b>					
Transfer to other funds	(1,844)		(60,713)	(62,557)	(28,600)
Transfers from other funds			81,150	81,150	219,401
Net cash provided (used) by non-capital financing activities	(1,844)		20,437	18,593	190,801
<b>Cash flows from capital and related financing activities</b>					
Purchases of capital assets					(82,122)
Principal paid on capital (interfund) debt		(2,500)		(2,500)	
Net cash provided (used) by capital and related financing activities		(2,500)		(2,500)	(82,122)
<b>Cash flows from investing activities</b>					
Interest received	1,987	314	1,751	4,052	11,018
Net increase (decrease) in cash	33,789	4,708	15,806	54,303	66,293
Cash and cash equivalents - beginning	293,997	46,987	266,379	607,363	1,833,695
Cash and cash equivalents - ending	\$ 327,786	\$ 51,695	\$ 282,185	\$ 661,666	\$ 1,899,988
<b>Reconciliation of operating income to net cash provided by operating activities</b>					
Operating income	\$ 20,010	\$ 3,094	\$ (3,151)	\$ 19,953	\$ (169,128)
Adjustments to reconcile operating income to net cash provided by operating activities					
Depreciation	14,038	3,350	1,019	18,407	149,274
Change in accounts receivable	(1,161)	(366)	(1,262)	(2,789)	2,006
Change in accounts payable	759	816	(2,988)	(1,413)	(35,556)
Decrease in OPEB liability					
Change in landfill post closure costs					
Total adjustments	13,636	3,800	(3,231)	14,205	115,724
Net cash provided by operating activities	\$ 33,646	\$ 6,894	\$ (6,382)	\$ 34,158	\$ (53,404)

See notes to the basic financial statements



# JEFFERSON COUNTY, OREGON

## STATEMENT OF NET POSITION FIDUCIARY FUNDS JUNE 30, 2013

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	<u>Agency Fund</u>	<u>Treasurer's Investment Trust Fund</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 12,343	\$ 31,388,249
Taxes receivable	<u>1,560,323</u>	
<b>TOTAL ASSETS</b>	1,572,666	31,388,249
<b>LIABILITIES</b>		
Distributions pending to other entities	<u>1,572,666</u>	
<b>NET POSITION</b>		
Reserved for external investment pool participants	<u>\$ -</u>	<u>\$ 31,388,249</u>

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION TREASURER'S INVESTMENT TRUST FUND YEAR ENDED JUNE 30, 2013

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### ADDITIONS

Taxes	\$ 16,457,457
Other receipts	47,545,152
Investment earnings	
Interest and net investment gains	<u>114,246</u>
TOTAL ADDITIONS	<u>64,116,855</u>

### DEDUCTIONS

Distributions	<u>47,334,578</u>
TOTAL DEDUCTIONS	<u>47,334,578</u>
Net change in net position	16,782,277
NET POSITION - beginning	<u>14,605,972</u>
NET POSITION - ending	<u>\$ 31,388,249</u>

See notes to the basic financial statements

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### 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***

##### **Basis of Presentation**

**Government-wide Statements:** The statement of net assets 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 nonexchange 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.

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.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### *Basis of Presentation, Basis of Accounting – Continued*

##### **Basis of Presentation – Continued**

The County reports the following major governmental funds:

General: 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: This fund expends state gasoline taxes and federal forest receipts for construction and maintenance of public roads and highways.

Jail Operations: This fund utilizes property tax revenue and other grants to operate the County's correctional facility.

Business Loan: This fund's revenue is from the repayment of loans. Expenditures are for loans to new or expanding businesses in the County and program administration.

Central Oregon Health Board Fund: This fund's revenue is from intergovernmental sources and its expenditures are for behavioral health services.

Capital Improvement Projects: This fund's revenue is from investment income, interfund transfers and other revenues. Expenditures are for capital outlay and improvements to County assets.

J Street Bond Fund: This fund receives money from the City of Madras to pay its share of the bond obligation for improvements to J Street in Madras, Oregon.

The County reports the following major enterprise funds:

Transfer Station: This fund accounts for the operation of the County waste disposal operations. User charges provide the primary source of operating revenue.

Fairgrounds RV Park: This fund accounts for the operation and maintenance of a recreational vehicle park.

Community Development: This fund manages building, planning and land use activity within the County.

##### **Comparative Totals**

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the County's financial statements for the year ended June 30, 2012, from which such summarized information was derived.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### *Basis of Presentation, Basis of Accounting – Continued*

##### **Measurement Focus, Basis of Accounting**

Government-wide, Proprietary, and Fiduciary Fund Financial Statements: 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. Nonexchange 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.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

##### **Budget Policy**

The County is subject to provisions of the Oregon Revised Statutes which set forth local budget procedures. A budget is prepared for each fund, except the Agency Fund, on the modified accrual basis of accounting. Expenditure budgets are appropriated by department in the General Fund and by program or department in other funds. Budgeted expenditures at the appropriation level may not be legally overspent.

All departments of the County submit requests for appropriation to the budget officer appointed by the Board of Commissioners. The budget is prepared by fund, function and activity. The budget document includes information on the past three years as well as requested appropriation and estimated revenues for the ensuing fiscal year.

The proposed budget is presented by the budget officer to the budget committee. Public meetings are held by the budget committee. They may make changes to the original document. The budget committee will approve the budget document to be submitted to the Board of Commissioners of the County. Once the budget document is received by the governing body, they will hold a public hearing on a date as published. After the public hearing, the governing body will give consideration to matters discussed and make amendments to the budget document prior to adoption. However, state statutes do

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### ***Budget Policy – Continued***

not allow the increase estimated expenditures for each fund by more than ten percent. The amount of the total ad valorem taxes to be certified by the County for levy for all funds shall not exceed the amount presented by the budget committee unless the budget document is republished and another public hearing is held. The governing body then is required by state statutes to adopt the budget, make appropriations and certify the levy of ad valorem taxes for each fund.

The Board of Commissioners may, by resolution, approve additional appropriations for reimbursable grant expenditures which could not be reasonably estimated at the time the budget was adopted. Additionally, the Board of Commissioners may approve budget transfers.

A supplemental budget may be approved if an occurrence or need exists which had not been ascertained at the time the budget was adopted. Budget amounts shown in the financial statements include the original budget and budget transfers.

In accordance with state law, all appropriations terminate on June 30. Goods and services delivered during the ensuing year must be charged against the ensuing year's appropriations. Encumbrances are not reported in the financial statements.

#### ***Assets, Liabilities 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, 2013. 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.

##### **Cash and Cash Equivalents**

The County considers cash and cash equivalents in proprietary funds to be cash on hand and demand deposits. 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 property tax receivables are shown net of an allowance for uncollectible amounts when deemed necessary.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### *Assets, Liabilities and Net Position – Continued*

##### **Property Tax Calendar**

The County is responsible for the assessment, collection and apportionment of property taxes for all taxing jurisdictions within the County. Taxes are levied as of July 1 based on assessed values as of January 1. Property tax payments are due in three equal installments, on November 15, February 15 and May 15. A discount of 3% is available if taxes are paid in full by November 15 and a discount of 2% on the unpaid balance is available if taxes are paid in full by February 15. Property taxes become a lien on the property on July 1.

##### **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

##### **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.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### *Assets, Liabilities and Net Position – Continued*

##### **Fund Balances**

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

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

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

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

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

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



# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

### NOTE 2 – DEPOSITS AND INVESTMENTS

#### *Summary of Deposit and Investment Balances*

Pooled cash and investments consist of the following:

Cash	\$ 2,390
Demand deposits	3,016,374
Investments	<u>46,112,971</u>
	<u>\$ 49,131,735</u>
Government-wide Statement of Net Position	\$ 17,731,143
Fiduciary Funds Statement of Net Position	<u>31,400,592</u>
	<u>\$ 49,131,735</u>

The County Treasurer maintains a cash and investment pool that is available for use by all funds and public entities within the County. The investment pool operates as a demand deposit account. Each fund or governmental entity's portion of the pool is classified as cash and cash equivalents on the Statement of Net 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, 2013, the carrying amount of the County's bank deposits was \$3,016,374 and the respective bank balances totaled \$3,142,559. Of the total bank balance, \$2,790,551 was insured through the FDIC. The remaining \$352,008 was collateralized with pooled securities held by the financial institutions' trust departments under the Oregon State Treasurer's Public Funds Collateralization Program. This program provides a structure for specified depositories to participate in a shared liability collateral pool. Securities pledged by individual institutions may range from 10% to 110% of public fund deposits depending on the financial institution's level of capitalization as determined by its federal regulatory authority. The aggregate Oregon public fund collateral pledged at June 30, 2013, was \$1,386,615,970 for reported public funds of \$1,636,140,742. The custodian, Federal Home Loan Bank of Seattle, is the agent for the depository bank. The securities pledged are designated as subject to the Pledge Agreement between the depository bank, custodian bank and Office of the State Treasurer (OST) and are held for the benefit

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

### NOTE 2 – DEPOSITS AND INVESTMENTS – CONTINUED

#### *Cash Deposits – Continued*

of OST on behalf of the public depositors. The County's funds were held by financial institutions that participated in the State Treasurer's program and were in compliance with statutory requirements.

#### *Investments*

The County held the following investments at June 30, 2013:

<u>Investment Type</u>	<u>Total</u>
U.S. government agencies	\$ 20,252,543
Corporate bonds	1,043,511
Municipal bonds	1,417,003
Local government investment pool	<u>23,399,914</u>
Investments at market plus accrued interest	<u>\$ 46,112,971</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 average maturity	2.0 years

#### **Credit Risk**

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

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

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

### NOTE 2 – DEPOSITS AND INVESTMENTS – CONTINUED

#### *Investments – Continued*

#### **Credit Risk – Continued**

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

Investment Type	Percentage of Portfolio
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, NOTES AND LOANS RECEIVABLE

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

#### Governmental Funds:

	Current Receivables		Total	Notes and Loans Receivable
	Accounts	Taxes		
General Fund	\$ 231,942	\$ 477,498	\$ 709,440	\$
Road Fund	147,927		147,927	
Jail Operations Fund	57,312	118,322	175,634	
Business Loan Fund				516,840
Central Oregon Health Bdg Fund	598,643		598,643	49,993
Capital Improvement Fund				42,099
J Street Bond Fund				579,409
Other	570,092	106,034	676,126	
<b>Total</b>	\$ 1,605,916	\$ 701,854	\$ 2,307,770	\$ 1,188,341

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

### NOTE 3 – ACCOUNTS, NOTES AND LOANS RECEIVABLE – CONTINUED

Business-type Funds

	<u>Transfer Station</u>	<u>Fairgrounds RV Park</u>	<u>Community Development</u>	<u>Total</u>	<u>Internal Service Funds</u>
Accounts Receivable	\$ 10,036	\$ 366	\$ 1,373	\$ 11,775	\$ 18,619

Notes and loans receivable at June 30, 2013 consist of the following:

Note receivable - City of Madras, payable as required to fund the City's share of the County's Full Faith & Credit Bonds.	\$ 579,409
Note receivable - Precision Applications LLC, payable in monthly installments of \$1,504 beginning in 2013 including interest at 5%.	60,000
Note receivable - Madras Chamber of Commerce #1, payable in monthly installments of \$704 including interest at 5%, secured by real property, due October 2016.	20,686
Note receivable - Madras Chamber of Commerce #2, payable in monthly installments of \$98 including interest at 5%, secured by real property, due April 2016.	3,175
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.	28,755
Note receivable - David C. Allen, LLC, payable in monthly installments of \$300 including interest at 8%, unsecured, due March 2015.	7,286
Note receivable - Brickhouse Group LLC, payable in monthly installments of \$1,403 including interest at 5%, secured by real property, due January 2016.	184,864
Note receivable - Madras Motors, payable in 120 monthly installments of \$2,021 including interest at 5%, unsecured, due May 2016.	122,074

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

### NOTE 3 – ACCOUNTS, NOTES AND LOANS RECEIVABLE – CONTINUED

Note receivable - Metolius Meadows LID included an individual assessment for each property of \$1,602 for which it affected. The delinquent assessment not paid initially accrue at 2% per annum and have entered into a payment program.

42,099

Note receivable - Hop House/Madras Gospel Mission, monthly payments of \$500 with no interest, secured by real estate.

49,993

\$ 1,188,341

For the modified accrual basis of accounting, governmental funds report deferred revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period.

Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. Notes and loans receivable are also recorded as deferred or unearned revenue in governmental funds. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

Property Taxes	
General Fund	\$ 378,346
Jail Operations Fund	93,250
Jail Bond Debt Service Fund	<u>83,981</u>
	<u>555,577</u>
Notes and loans receivable	<u>1,188,341</u>
Total deferred revenue, governmental funds	<u>\$ 1,743,918</u>

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

### NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b><u>Governmental Activities</u></b>				
Capital assets, not being depreciated				
Land	\$ 317,668	\$ 46,599	\$	\$ 364,267
Total capital assets, not being depreciated	<u>317,668</u>	<u>46,599</u>	<u></u>	<u>364,267</u>
Capital assets being depreciated				
Buildings	18,058,640			18,058,640
Equipment and vehicles	8,292,175	294,374	(166,360)	8,420,189
Roads and infrastructure	2,863,107	497,298		3,360,405
Total capital assets, being depreciated	<u>29,213,922</u>	<u>791,672</u>	<u>(166,360)</u>	<u>29,839,234</u>
Less accumulated depreciation for				
Buildings and improvements	(7,821,953)	(398,331)		(8,220,284)
Equipment and vehicles	(6,647,847)	(386,252)	138,072	(6,896,027)
Roads and infrastructure	(1,022,541)	(89,278)		(1,111,819)
Total accumulated depreciation	<u>(15,492,341)</u>	<u>(873,861)</u>	<u>138,072</u>	<u>(16,228,130)</u>
Total capital assets, being depreciated, net	<u>13,721,581</u>	<u>(82,189)</u>	<u>(28,288)</u>	<u>13,611,104</u>
Governmental activities capital assets, net	<u>\$ 14,039,249</u>	<u>\$ (35,590)</u>	<u>\$ (28,288)</u>	<u>\$ 13,975,371</u>
<b><u>Business-type Activities</u></b>				
Buildings	\$ 20,251	\$	\$	\$ 20,251
Machinery and equipment	785,113			785,113
Total business-type activities capital assets, being depreciated	<u>805,364</u>	<u></u>	<u></u>	<u>805,364</u>
Less accumulated depreciation	<u>406,592</u>	<u>18,407</u>	<u></u>	<u>424,999</u>
Business-type activities capital assets, net	<u>\$ 398,772</u>	<u>\$ (18,407)</u>	<u>\$ -</u>	<u>\$ 380,365</u>

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

### NOTE 4 – CAPITAL ASSETS – CONTINUED

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

<b>Governmental activities:</b>	
General governmental	\$ 208,532
Public safety	328,631
Highways and streets	258,283
Health and welfare	24,700
Culture and recreation	<u>53,715</u>
Total depreciation expense - governmental activities	<u>\$ 873,861</u>
<b>Business-type activities:</b>	
Transfer station	\$ 14,038
Fairgrounds RV Park	3,350
Community development	<u>1,019</u>
Total depreciation expense - business-type activities	<u>\$ 18,407</u>

### NOTE 5 – INTERFUND BALANCES AND ACTIVITY

#### *Balances Due to/from Other Funds*

Balances due to and from other funds at June 30, 2013, consist of the following:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$ 32,156	\$ 10,449
Road Fund	187,519	
Business Loan Fund	52,521	
Capital Improvement Projects Fund	126,234	
Nonmajor Governmental Funds		377,981
Fairgrounds RV Park		<u>10,000</u>
Total	<u>\$ 398,430</u>	<u>\$ 398,430</u>

Amounts due from other funds to the General Fund at June 30, 2013, included \$178 from the Veteran's Service Expansion Fund, \$9,174 from the Commission on Children and Families Fund and \$22,804 from the District Attorney Grants Fund resulting from deficits in cash at year-end. Other amounts represent specific loans payable over various periods.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

### NOTE 5 – INTERFUND BALANCES AND ACTIVITY – CONTINUED

#### *Transfers to/from Other Funds*

Transfers to/from other funds at June 30, 2013, consist of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Total</u>
General Fund	\$ 923,618	\$ (1,330,610)	\$ (406,992)
Road Fund	2,100	(161,156)	(159,056)
Jail Operations Fund	611,059	(377,423)	233,636
Central Oregon Health Bdg Fund		(91,652)	(91,652)
Capital Improvement Fund	300,000		300,000
J Street Bond Fund	90,946		90,946
Nonmajor Governmental	481,128	(657,405)	(176,277)
Transfer Station		(1,844)	(1,844)
Community Development	81,150	(60,713)	20,437
Internal Service	219,402	(28,600)	190,802
Total	<u>\$ 2,709,403</u>	<u>\$ (2,709,403)</u>	<u>\$ -</u>

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

### NOTE 6 – LONG-TERM OBLIGATIONS

#### *Long-term Obligation Activity*

##### **General Obligation Bond**

In March 1999, the County issued general obligation bonds to fund the construction of a jail. The bonds mature serially through 2014 and have semi-annual interest payments which range from 3.30% to 4.55%. The bonds are direct obligations and pledge the full faith and credit of the County. Annual property taxes are levied to pay debt service. The final bond payment of \$1,105,000 will be made in the coming year.

##### **Full Faith and Credit Obligation Bond**

In September 2004, the County issued full faith and credit obligation bonds to fund the "J" Street Project. The bonds mature serially through 2019 and have semi-annual interest payments which range from 2% to 4%. The bonds are direct obligations and pledge the full faith and credit of the County. The City of Madras will pay 55.85% of the bond. The County will pay the remaining balance with service development charges. The balance due at June 30, 2010, was \$1,055,000 with principal of \$160,000 due in the coming year.



# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

### NOTE 6 – LONG-TERM OBLIGATIONS – CONTINUED

#### *Long-term Obligation Activity – Continued*

#### **Full Faith and Credit Obligation Bond – Continued**

Changes in long-term obligations for the year ended June 30, 2013, are as follows:

	<u>July 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2013</u>	<u>Due Within One Year</u>
<b><u>Governmental Activities</u></b>					
General obligation					
jail refunding bonds	\$ 2,155,000	\$	\$ 1,050,000	\$ 1,105,000	\$ 1,105,000
Full faith and credit bonds	1,210,000		155,000	1,055,000	160,000
Compensated absences	225,314	313,199	225,314	313,199	313,199
	<u>\$ 3,590,314</u>	<u>\$ 313,199</u>	<u>\$ 1,430,314</u>	<u>\$ 2,473,199</u>	<u>\$ 1,578,199</u>
<b><u>Business-type activities</u></b>					
Landfill postclosure costs	\$ 5,583,168	\$ -	\$ 212,303	\$ 5,370,865	\$ -
Total noncurrent liabilities	<u>\$ 9,173,482</u>	<u>\$ 313,199</u>	<u>\$ 1,642,617</u>	<u>\$ 7,844,064</u>	<u>\$ -</u>

#### ***Debt Service Requirements***

Debt service requirements on long-term debt at June 30, 2013, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>GO Refunding Jail Bonds</b>			
<b>Year Ending June 30,</b>			
2014	\$ 1,105,000	\$ 22,100	\$ 1,127,100
<b>Full Faith &amp; Credit Bonds</b>			
<b>Year Ending June 30,</b>			
2014	\$ 160,000	\$ 40,620	\$ 200,620
2015	165,000	33,735	198,735
2016	170,000	27,878	197,878
2017	180,000	21,673	201,673
2018	185,000	14,923	199,923
2019	195,000	7,800	202,800
	<u>\$ 1,055,000</u>	<u>\$ 146,629</u>	<u>\$ 1,201,629</u>

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

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### NOTE 6 – LONG-TERM OBLIGATIONS – CONTINUED

#### *Advance Refunding of Debt*

In the year ended June 30, 2010, the County partially defeased the 1998 General Obligation bonds by placing the proceeds of new 2010 bonds in an irrevocable trust to provide for all future debt service payments on the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At June 30, 2013, \$1,095,000 of bonds outstanding are considered defeased.

### NOTE 7 – PARTICIPATION IN PUBLIC EMPLOYEES RETIREMENT SYSTEM

#### *Plan Description*

The County is a participating employer in the Oregon Public Employees Retirement System (PERS), an agent multiple-employer public employee retirement system established under Oregon Revised Statute 238.600 that acts as a common investment and administrative agent for public employees in the State of Oregon. PERS is a defined benefit plan that provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefits are established by state statute.

In the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for PERS. The Oregon Public Service Retirement Plan (ORSRP) is effective for all new employees hired on or after August 29, 2003, and applies to any inactive PERS member who returns to employment following a six month or greater break in service. The new Plan consists of a defined benefit portion (the Pension Program) and a defined contribution portion (the pension funded by employer contributions). Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service and a factor that varies based on type of service (general versus police or fire).

Beginning January 1, 2004, all PERS member contributions go into the IAP portion of OPSRP. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP, not the member's PERS account. Those employees who had established a PERS membership prior to creation of OPSRP will be members of both the PERS and OPSRP systems as long as they remain in covered employment. Both PERS and OPSRP are administered by the Oregon Public Employees Retirement Board (OPERB).

The comprehensive annual financial report of the funds administered by the OPERB may be obtained by writing to PERS, P.O. Box 23700, Tigard, OR 97281-3700, by calling 1-503-598-7377 or by accessing the PERS website at [www.oregon.gov/pers](http://www.oregon.gov/pers).

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

### NOTE 7 – PARTICIPATION IN PUBLIC EMPLOYEES RETIREMENT SYSTEM – CONTINUED

#### *Funding Policy*

Employer contributions are required by state statute and are made at actuarially determined rates as adopted by the OPERB. Covered employees are required by state statute to contribute 6.0% of their annual salary to the system, but the employer is allowed to pay any or all of the employees' contribution in addition to the required employer contribution.

The County contributed 12.74% of covered payroll for Tier 1/Tier 2 employees, 8.26% for OPSRP general services and 10.07% for OPSRP police and fire personnel for the year ended June 30, 2013. These contribution rates were determined as part of the December 31, 2009, actuarial valuation. The contribution rates effective on July 1, 2013, are 12.81% for Tier 1/Tier 2 employees, 8.03% for OPSRP general service and 10.76% for OPSRP police and fire employees, as determined by the December 31, 2011, actuarial valuation and adjusted for recent legislation.

#### *Annual Pension Cost*

All participating employers are required by law to submit the contributions adopted by OPERB. For the year ended June 30, 2013, the County's annual pension expenditure was \$638,304, which was the required annual contribution.

The County's pension liability and the annual required contribution rate were determined using the entry age cost method. The unfunded actuarial liability (UAL) created by this method, including gains and losses, is amortized as a level percentage of salary over a period commencing on the valuation date using closed amortization. Beginning in 2007, each valuation's UAL is amortized over twenty years, again using closed amortization. The actuarial assumptions include: a) 8.0% investment rate of return (net of administrative expenses); b) future general wage inflation of 3.75% per year; c) health cost inflation graded from 6.9% in 2012 to 4.5% in 2029 and d) a consumer price inflation component of 2.75%.

The Oregon Legislative Assembly created a second level or "Tier" of OPERS benefits that modified service and disability retirement allowances payable to persons who established PERS membership on or after January 1, 1996, ("Tier Two" members). Future interest credits are assumed at 8.5% for Tier One and there is no guaranty of future interest credits for Tier Two members.

The following table presents the three-year trend information for the County's employee pension plan:

<u>Year ended</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed</u>	<u>Net Pension Obligation</u>
June 30, 2011	\$ 499,908	100%	\$ -
June 30, 2012	\$ 634,304	100%	\$ -
June 30, 2013	\$ 638,304	100%	\$ -

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

### NOTE 7 – PARTICIPATION IN PUBLIC EMPLOYEES RETIREMENT SYSTEM – CONTINUED

#### *Annual Pension Cost – Continued*

Employer contributions are calculated in conformance with the provisions of GASB 27 as a percentage of covered payrolls. Therefore, the contributions transmitted to the system are equal to the Annual Required Contribution (ARC) and there is no Net Pension Obligation (NPO) necessary to amortize any unmade contributions.

The most recent actuarial valuation of PERS (December 31, 2011) indicated that the County was overfunded based on the actuarial value of plan assets and the actuarial liability for vested benefits, as shown in the following figures:

	<u>Actuarial Value of Assets</u>	<u>Actuarial Liability</u>	<u>(Overfunded) Actuarial Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAL/ Payroll</u>
2011	\$ 25,322,119	\$ 30,409,250	\$ 5,087,131	83%	\$ 5,991,000	85%
2010	\$ 26,047,852	\$ 28,853,513	\$ 2,805,661	90%	\$ 5,776,442	49%
2009	\$ 24,737,248	\$ 28,038,860	\$ 3,301,612	88%	\$ 6,027,492	55%

### NOTE 8 – DEFERRED COMPENSATION PLAN

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

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

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

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

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

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

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### NOTE 9 – OTHER POST-EMPLOYMENT EMPLOYEE BENEFIT PLANS – CONTINUED

#### *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 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, 0.59% of annual covered payroll for Tier 1/Tier 2 employees, 0.50% 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 IV.C above and were approximately \$33,131, \$32,915 and \$15,255, respectively, for the years ended June 30, 2013, 2012 and 2011.

#### *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

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### NOTE 9 – OTHER POST-EMPLOYMENT EMPLOYEE BENEFIT PLANS – CONTINUED

#### *County Retiree Health Plan – Continued*

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. Since the existing coverage is through a multiple-employer plan, given the County's small size in relation to the other employers, the County's rate is not affected by the age of its participants in the Plan. Therefore, there is no implicit benefit considered to be earned by current employees. As a result, the County does not report a liability for any potential accrued liability under GASB Statement 45.

### 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, 2013, which are related to services performed in the fiscal year ended June 30, 2013. Future claims related to service during that period are not determinable and historically not significant.

### NOTE 11 – LANDFILL POSTCLOSURE CARE COSTS

State and Federal laws and regulations require that a county place a final cover on its landfill site once it stops accepting waste and perform certain maintenance and monitoring functions at the landfill sites for a minimum of 30 years after closure. Jefferson County closed and covered its Box Canyon Landfill in 1997. The estimated liability for landfill postclosure care costs for the remaining 14 years is \$5,370,865 as of June 30, 2013. 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 budgets annually for the upcoming costs of site monitoring and related activities.

# JEFFERSON COUNTY, OREGON

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

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### 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

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.

As of June 30, 2013, the County had no material commitments outstanding, in the form of contracts for construction projects.

### NOTE 14 – SUBSEQUENT EVENT

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.





**REQUIRED SUPPLEMENTARY INFORMATION**

# JEFFERSON COUNTY, OREGON

## GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 4,831,400	\$ 4,831,400	\$ 4,940,972	\$ 109,572
Intergovernmental	979,428	1,004,428	1,019,268	14,840
Licenses and permits	18,800	18,800	103,297	84,497
Charges for services	225,750	225,750	230,553	4,803
Interest income	26,000	26,000	26,513	513
Other revenues	47,825	47,825	67,959	20,134
<b>Total revenues</b>	<b>6,129,203</b>	<b>6,154,203</b>	<b>6,388,562</b>	<b>234,359</b>
<b>EXPENDITURES</b>				
Personal service	4,477,639	4,407,686	4,126,529	(281,157)
Materials and services	1,212,687	1,294,557	1,111,301	(183,256)
Capital outlay	50,000	50,000	44,949	(5,051)
Intergovernmental	117,329	145,412	143,842	(1,570)
Contingency	125,636	110,636		(110,636)
<b>Total expenditures</b>	<b>5,983,291</b>	<b>6,008,291</b>	<b>5,426,621</b>	<b>(581,670)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>145,912</b>	<b>145,912</b>	<b>961,941</b>	<b>816,029</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	756,237	756,237	783,980	27,743
Loan payment to Business Loan Fund	(10,720)	(10,720)	(10,720)	
Transfers out	(1,346,357)	(1,346,357)	(1,330,610)	15,747
<b>Total other financing sources (uses)</b>	<b>(600,840)</b>	<b>(600,840)</b>	<b>(557,350)</b>	<b>43,490</b>
<b>Net change in fund balance</b>	<b>(454,928)</b>	<b>(454,928)</b>	<b>404,591</b>	<b>859,519</b>
<b>Fund balance - beginning</b>	<b>2,754,928</b>	<b>2,754,928</b>	<b>3,643,210</b>	<b>888,282</b>
<b>Fund balance - ending</b>	<b>\$ 2,300,000</b>	<b>\$ 2,300,000</b>	<b>4,047,801</b>	<b>\$ 1,747,801</b>
		Interfund loan payable	10,449	
		<b>Modified accrual fund balance</b>	<b>\$ 4,037,352</b>	

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) ROAD EQUIPMENT PURCHASE FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Interest income	\$ 2,396	\$ 2,396	\$ 1,783	\$ (613)
<b>Expenditures</b>				
Capital outlay	336,320	336,320	13,550	(322,770)
Excess of revenues over (under) expenditures	(333,924)	(333,924)	(11,767)	322,157
<b>Other Financing Sources (Uses)</b>				
Transfers from Road Fund	75,000	75,000	75,000	
Net change in fund balance	(258,924)	(258,924)	63,233	322,157
Fund balance - beginning of year	258,924	258,924	256,526	(2,398)
Fund balance - end of year	\$ -	\$ -	\$ 319,759	\$ 319,759

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JEFFERSON COUNTY SPECIAL LITIGATION FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local Interest	\$ 1,000	\$ 1,000	\$ 768	\$ (232)
<b>Expenditures</b>				
Materials and services	126,500	126,500	12,438	(114,062)
Excess of revenues over (under) expenditures	(125,500)	(125,500)	(11,670)	113,830
Fund balance - beginning of year	125,500	125,500	124,132	(1,368)
Fund balance - end of year	\$ -	\$ -	\$ 112,462	\$ 112,462

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COURT FACILITY CONST FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Licenses and fees	\$	\$	\$	\$
Other taxes				
Total revenues				
<b>Expenditures</b>				
Materials and services	50,000	50,000		(50,000)
Total expenditures	50,000	50,000		(50,000)
Excess of revenues over (under) expenditures	(50,000)	(50,000)		50,000
<b>Other Financing Sources (Uses)</b>				
Transfer from Jail Fund	50,000	50,000	50,000	
Total other financing sources (uses)	50,000	50,000	50,000	
Net change in fund balance			50,000	50,000
Fund balance - beginning of year				
Fund balance - end of year	\$ -	\$ -	\$ 50,000	\$ 50,000

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JUVENILE SPECIAL PROJECTS FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Interest	\$	\$	47	\$ 47
<b>Expenditures</b>				
Materials and services	29,562	29,562	10,596	(18,966)
Excess of revenues over (under) expenditures	(29,562)	(29,562)	(10,549)	19,013
<b>Other Financing Sources (Uses)</b>				
Transfer from Corrections Fund	23,014	23,014	14,638	(8,376)
Total other financing sources (uses)	23,014	23,014	14,638	(8,376)
Net change in fund balance	(6,548)	(6,548)	4,089	10,637
Fund balance - beginning of year	6,268	6,268	7,869	1,601
Fund balance - end of year	\$ (280)	\$ (280)	\$ 11,958	\$ 12,238

# JEFFERSON COUNTY, OREGON

## ROAD FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2013

REVENUES	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Intergovernmental	\$ 1,621,298	\$ 1,621,298	\$ 2,031,847	\$ 410,549
Licenses and permits	133,150	133,150	198,776	65,626
Interest income	12,500	12,500	8,502	(3,998)
Total revenues	1,766,948	1,766,948	2,239,125	472,177
<b>EXPENDITURES</b>				
Personal service	1,081,914	1,077,714	1,052,043	(25,671)
Materials and services	1,747,177	1,747,177	1,020,289	(726,888)
Capital outlay	4,000	8,200	6,188	(2,012)
Total expenditures	2,833,091	2,833,091	2,078,520	(754,571)
Excess of revenues over (under) expenditures	(1,066,143)	(1,066,143)	160,605	1,226,748
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund loan payment received			13,348	13,348
Transfers in	2,100	2,100	2,100	
Transfers out	(171,774)	(171,774)	(161,156)	10,618
Interfund loan to SDC County Road	(90,981)	(90,981)	(90,946)	35
Total other financing sources (uses)	(260,655)	(260,655)	(236,654)	24,001
Net change in fund balance	(1,326,798)	(1,326,798)	(76,049)	1,250,749
Fund balance - beginning	1,371,450	1,371,450	1,366,800	(4,650)
Fund balance - ending	\$ 44,652	\$ 44,652	\$ 1,290,751	\$ 1,246,099
Adjustment from budgetary basis				
Due from other funds			187,519	
Inventory			226,956	
			\$ 1,705,226	

# JEFFERSON COUNTY, OREGON

## JAIL OPERATIONS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 1,155,868	\$ 1,155,868	\$ 1,186,806	\$ 30,938
Intergovernmental	377,803	377,803	674,640	296,837
Licenses and permits	51,290	51,290	114,023	62,733
Charges for services	1,000	1,000	5,436	4,436
Interest income	15,000	15,000	12,818	(2,182)
<b>Total revenues</b>	<b>1,600,961</b>	<b>1,600,961</b>	<b>1,993,723</b>	<b>392,762</b>
<b>EXPENDITURES</b>				
Personal service	1,624,445	1,624,445	1,550,684	(73,761)
Materials and services	552,800	552,800	536,567	(16,233)
Capital outlay	48,000	32,000		(32,000)
Contingency	148,009	148,009		(148,009)
<b>Total expenditures</b>	<b>2,373,254</b>	<b>2,357,254</b>	<b>2,087,251</b>	<b>(270,003)</b>
Excess of revenues over (under) expenditures	(772,293)	(756,293)	(93,528)	662,765
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	611,059	611,059	611,059	
Transfers out	(405,689)	(421,689)	(377,423)	44,266
<b>Total other financing sources (uses)</b>	<b>205,370</b>	<b>189,370</b>	<b>233,636</b>	<b>44,266</b>
<b>Net change in fund balance</b>	<b>(566,923)</b>	<b>(566,923)</b>	<b>140,108</b>	<b>707,031</b>
Fund balance - beginning	1,733,984	1,733,984	1,786,115	52,131
<b>Fund balance - ending</b>	<b>\$ 1,167,061</b>	<b>\$ 1,167,061</b>	<b>\$ 1,926,223</b>	<b>\$ 759,162</b>



# JEFFERSON COUNTY, OREGON

## BUSINESS LOAN FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2013

REVENUES	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Loan principal	\$ 45,100	\$ 45,100	\$ 50,683	\$ 5,583
Loan interest	25,400	25,400	30,211	4,811
Investment income	2,500	2,500	2,310	(190)
Total revenues	73,000	73,000	83,204	10,204
<b>EXPENDITURES</b>				
Materials and services	15,250	15,250	9,873	(5,377)
Business loans	370,970	370,970		(370,970)
Total expenditures	386,220	386,220	9,873	(376,347)
Excess of revenues over (under) expenditures	(313,220)	(313,220)	73,331	386,551
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund loan principal received from				
General Fund maint. dept. - backhoe	10,720	10,720	10,720	
Fairground RV Park Fund	2,500	2,500	2,500	
County Park Fund			1,575	1,575
Total other financing sources (uses)	13,220	13,220	14,795	1,575
Net change in fund balance	(300,000)	(300,000)	88,126	388,126
Fund balance - beginning	300,000	300,000	323,780	23,780
Fund balance - ending	\$ -	\$ -	411,906	\$ 411,906
			Interfund loan receivable	
			52,521	
			Modified accrual fund balance	
			\$ 464,427	

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CENTRAL OREGON HEALTH BOARD YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 5,000	\$ 5,500	\$ 4,819	\$ (681)
Intergovernmental				
Federal	1,639,000	3,014,000	1,507,931	(1,506,069)
Other revenues	30,000	806,500	1,214,551	408,051
Sale of Hope house	6,000	6,000	6,000	
Total revenues	<u>1,680,000</u>	<u>3,832,000</u>	<u>2,733,301</u>	<u>(1,098,699)</u>
<b>Expenditures</b>				
Personal services	57,822	109,322	54,266	(55,056)
Materials and services	1,917,421	3,937,653	2,319,129	(1,618,524)
Risk reserve	150,000	400,000		(400,000)
Contingency	195,300	195,300		(195,300)
Total expenditures	<u>2,320,543</u>	<u>4,642,275</u>	<u>2,373,395</u>	<u>(2,268,880)</u>
Excess of revenues over (under) expenditures	<u>(640,543)</u>	<u>(810,275)</u>	<u>359,906</u>	<u>1,170,181</u>
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund	(80,000)	(160,000)	(91,142)	68,858
Transfer to NT Fund	(510)	(980)	(510)	470
Total other financing sources (uses)	<u>(80,510)</u>	<u>(160,980)</u>	<u>(91,652)</u>	<u>69,328</u>
Net change in fund balance	(721,053)	(971,255)	268,254	1,239,509
Fund balance - beginning of year	<u>721,053</u>	<u>971,255</u>	<u>959,958</u>	<u>(11,297)</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,228,212</u>	<u>\$ 1,228,212</u>

**OTHER SUPPLEMENTARY INFORMATION**

# JEFFERSON COUNTY, OREGON

## COMBINING BALANCE SHEET GENERAL FUND AND SUB-FUNDS JUNE 30, 2013

	<u>General</u>	<u>Road Equipment Purchase</u>	<u>County Special Litigation</u>	<u>Correctional Facility</u>	<u>Juvenile Special Projects</u>	<u>Total</u>
<b>ASSETS</b>						
Cash and investments	\$ 3,759,817	\$ 319,759	\$ 112,462	\$ 50,000	\$ 12,183	\$ 4,254,221
Taxes receivable allowance for uncollectibles	477,497					477,497
Due from other funds	231,942					231,942
	<u>32,156</u>					<u>32,156</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 4,501,412</u></b>	<b><u>\$ 319,759</u></b>	<b><u>\$ 112,462</u></b>	<b><u>\$ 50,000</u></b>	<b><u>\$ 12,183</u></b>	<b><u>\$ 4,995,816</u></b>
<b>LIABILITIES</b>						
Accounts payable and other current liabilities	\$ 75,265				\$ 225	\$ 75,490
Due to other funds	10,449					10,449
Deferred revenue	<u>378,346</u>					<u>378,346</u>
<b>Total liabilities</b>	<b><u>464,060</u></b>				<b><u>225</u></b>	<b><u>464,285</u></b>
<b>FUND BALANCES</b>						
Assigned	<u>4,037,352</u>	<u>319,759</u>	<u>112,462</u>	<u>50,000</u>	<u>11,958</u>	<u>4,531,531</u>
<b>Total fund balances</b>	<b><u>4,037,352</u></b>	<b><u>319,759</u></b>	<b><u>112,462</u></b>	<b><u>50,000</u></b>	<b><u>11,958</u></b>	<b><u>4,531,531</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 4,501,412</u></b>	<b><u>\$ 319,759</u></b>	<b><u>\$ 112,462</u></b>	<b><u>\$ 50,000</u></b>	<b><u>\$ 12,183</u></b>	<b><u>\$ 4,995,816</u></b>

# JEFFERSON COUNTY, OREGON

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GENERAL FUND AND SUB-FUNDS YEAR ENDED JUNE 30, 2013

	<u>General</u>	<u>Road Equipment Purchase</u>	<u>County Special Litigation</u>	<u>Correctional Facility</u>	<u>Juvenile Special Projects</u>	<u>Total</u>
<b>Revenues</b>						
Taxes						
Property taxes	\$ 4,940,972	\$	\$	\$	\$	\$ 4,940,972
Licenses and permits	103,297					103,297
Intergovernmental	1,019,268					1,019,268
Charges for services	230,553					230,553
Investment earnings	26,513	1,783	768		47	29,111
Other revenues	67,959					67,959
<b>Total revenues</b>	<b>6,388,562</b>	<b>1,783</b>	<b>768</b>		<b>47</b>	<b>6,391,160</b>
<b>Expenditures</b>						
<b>Current</b>						
General government	2,178,202		12,438			2,190,640
Public safety	2,759,566				10,596	2,770,162
Health and welfare	314,133					314,133
Culture and recreation	30,878					30,878
Intergovernmental	143,842					143,842
Capital outlay		13,550				13,550
Interest	757					757
<b>Total expenditures</b>	<b>5,427,378</b>	<b>13,550</b>	<b>12,438</b>		<b>10,596</b>	<b>5,463,962</b>
Excess of revenues over (under) expenditures	961,184	(11,767)	(11,670)		(10,549)	927,198
<b>Other financing sources (uses)</b>						
Transfers in	783,980	75,000		50,000	14,638	923,618
Transfers out	(1,330,610)					(1,330,610)
<b>Total other financing sources (uses)</b>	<b>(546,630)</b>	<b>75,000</b>		<b>50,000</b>	<b>14,638</b>	<b>(406,992)</b>
<b>Net change in fund balances</b>	<b>414,554</b>	<b>63,233</b>	<b>(11,670)</b>	<b>50,000</b>	<b>4,089</b>	<b>520,206</b>
Fund balance - beginning	3,622,798	256,526	124,132		7,869	4,011,325
Fund balance - ending	<b>\$ 4,037,352</b>	<b>\$ 319,759</b>	<b>\$ 112,462</b>	<b>\$ 50,000</b>	<b>\$ 11,958</b>	<b>\$ 4,531,531</b>

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# JEFFERSON COUNTY, OREGON

## COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS JUNE 30, 2013

	Special Revenue Funds				
	Federal, State, County Road Construction	Animal Control	Emergency Communication "911"	Footpath and Bicycle Trail	Law Library
<b>ASSETS</b>					
Cash and investments	\$ 100,398	\$ 17,422	\$ 90,684	\$ 75,799	\$ 49,855
Taxes receivable					
Accounts receivable	<u>161,077</u>	<u>78</u>	<u>1,500</u>	<u>1,199</u>	<u></u>
TOTAL ASSETS	<u>\$ 261,475</u>	<u>\$ 17,500</u>	<u>\$ 92,184</u>	<u>\$ 76,998</u>	<u>\$ 49,855</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Advances from other funds	\$	\$	\$ 110,627	\$	\$
Accounts payable	146,781	922	1,646		810
Deferred revenue					
Total liabilities	<u>146,781</u>	<u>922</u>	<u>112,273</u>		<u>810</u>
<b>Fund balances</b>					
Nonspendable					
Restricted	114,694		(20,089)	76,998	49,045
Committed		16,578			
Assigned					
Unassigned					
Total fund balances	<u>114,694</u>	<u>16,578</u>	<u>(20,089)</u>	<u>76,998</u>	<u>49,045</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 261,475</u>	<u>\$ 17,500</u>	<u>\$ 92,184</u>	<u>\$ 76,998</u>	<u>\$ 49,855</u>

**Special Revenue Funds**

<u>DA Fund Juvenile Dependency</u>	<u>Mt. Jefferson Memorial Park Operations</u>	<u>Mt. Jefferson Memorial Park Perpetual</u>	<u>County Fair</u>	<u>Victims' Assistance</u>	<u>County School</u>	<u>Transient Occupancy Tax</u>
\$ 26	\$ 71,010	\$ 113,423	\$ 94,223	\$ 56,644	\$ 187,745	\$ 158,428
4,397						
<u>\$ 4,423</u>	<u>\$ 71,010</u>	<u>\$ 113,423</u>	<u>\$ 94,223</u>	<u>\$ 56,644</u>	<u>\$ 187,745</u>	<u>\$ 158,428</u>
\$	\$ 789	\$	\$ 9,936	\$ 18,258	\$ 187,745	\$ 149
	789		9,936	18,258	187,745	149
4,423	70,221	113,423	84,287	38,386		158,279
<u>4,423</u>	<u>70,221</u>	<u>113,423</u>	<u>84,287</u>	<u>38,386</u>		<u>158,279</u>
<u>\$ 4,423</u>	<u>\$ 71,010</u>	<u>\$ 113,423</u>	<u>\$ 94,223</u>	<u>\$ 56,644</u>	<u>\$ 187,745</u>	<u>\$ 158,428</u>

# JEFFERSON COUNTY, OREGON

## COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED JUNE 30, 2012

	Special Revenue Funds				
	Special Transportation	County Fair Building	Public Land Corner Preservation	County Projects	Health Grants
<b>ASSETS</b>					
Cash and investments	\$ 1,369	\$ 23,755	\$ 6,254	\$ 133,389	\$ 164,138
Taxes receivable					
Accounts receivable	2,824	855			153,187
TOTAL ASSETS	\$ 4,193	\$ 24,610	\$ 6,254	\$ 133,389	\$ 317,325
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Advances from other funds	\$ 2,825	\$ 69	\$ 1,615	\$ 5,734	\$ 39,866
Accounts payable					
Deferred revenue					
Total liabilities	2,825	69	1,615	5,734	39,866
<b>Fund balances</b>					
Nonspendable					
Restricted	1,368				
Committed		24,541		127,655	277,459
Assigned			4,639		
Unassigned					
Total fund balances	1,368	24,541	4,639	127,655	277,459
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,193	\$ 24,610	\$ 6,254	\$ 133,389	\$ 317,325



**Special Revenue Funds**

<u>Smoke Management</u>	<u>Corrections and Drug Program</u>	<u>Commilssion on Children and Familles</u>	<u>County Clerk Records</u>	<u>Mental Health Alcohol and Drug Program</u>	<u>Veterans Service Expansion</u>	<u>Mental Health Developmental Disabilities</u>
\$ 85,632	\$	\$	\$ 67,816	\$ 38,051	\$	\$ 62,323
		88,649		6,757	4,990	9,017
<u>\$ 85,632</u>	<u>\$ -</u>	<u>\$ 88,649</u>	<u>\$ 67,816</u>	<u>\$ 44,808</u>	<u>\$ 4,990</u>	<u>\$ 71,340</u>
\$ 43,201	\$	\$ 9,174 57,614	\$ 46,480	\$ 4,938	\$ 178 2,648	\$ 8,717
43,201		66,788	46,480	4,938	2,826	8,717
42,431		21,861	21,336	39,870	2,164	62,623
<u>42,431</u>		<u>21,861</u>	<u>21,336</u>	<u>39,870</u>	<u>2,164</u>	<u>62,623</u>
<u>\$ 85,632</u>	<u>\$ -</u>	<u>\$ 88,649</u>	<u>\$ 67,816</u>	<u>\$ 44,808</u>	<u>\$ 4,990</u>	<u>\$ 71,340</u>

# JEFFERSON COUNTY, OREGON

## COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED JUNE 30, 2012

	Special Revenue Funds				
	Federal CCBG Program	Parks Development	Economic Development	Community Corrections	Juvenile Crime Plan
<b>ASSETS</b>					
Cash and investments	\$ 19,257	\$ 79,995	\$ 194,520	\$ 296,534	\$ 1,289
Taxes receivable					
Accounts receivable	13,590	13,184	3,519		30,020
<b>TOTAL ASSETS</b>	\$ 32,847	\$ 93,179	\$ 198,039	\$ 296,534	\$ 31,309
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Advances from other funds	\$ 32,847	\$ 15,607	\$ 95	\$ 7,002	\$ 10,464
Accounts payable		3,804			
Deferred revenue					
<b>Total liabilities</b>	32,847	19,411	95	7,002	10,464
<b>Fund balances</b>					
Nonspendable					
Restricted				289,532	20,845
Committed		73,768	197,944		
Assigned					
Unassigned					
<b>Total fund balances</b>	73,768	197,944	289,532	20,845	20,845
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	\$ 32,847	\$ 93,179	\$ 198,039	\$ 296,534	\$ 31,309

Geographic Information System	Special Revenue Funds				Capital Project Funds	
	Conciliation/Mediation	Sheriff Grants	Code Enforcement	District Attorney Grants	Landfill Closure	SDC County Road
\$ 66,830	\$ 75,155	\$ 35,291	\$ 122,104	\$	\$ 113,955	\$ 306,991
		9,846	5,312	45,921	14,170	
<u>\$ 66,830</u>	<u>\$ 75,155</u>	<u>\$ 45,137</u>	<u>\$ 127,416</u>	<u>\$ 45,921</u>	<u>\$ 128,125</u>	<u>\$ 306,991</u>
\$ 461	\$	\$ 106	\$ 580	\$ 22,804 23,117	\$ 8,822	\$ 187,519
461		106	580	45,921	8,822	187,519
66,369	75,155	45,031	126,836		119,303	119,472
<u>66,369</u>	<u>75,155</u>	<u>45,031</u>	<u>126,836</u>		<u>119,303</u>	<u>119,472</u>
<u>\$ 66,830</u>	<u>\$ 75,155</u>	<u>\$ 45,137</u>	<u>\$ 127,416</u>	<u>\$ 45,921</u>	<u>\$ 128,125</u>	<u>\$ 306,991</u>



# JEFFERSON COUNTY, OREGON

## COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED JUNE 30, 2012

	Capital Project Funds			Debt Service Fund	Total
	SDC CRR Roads	SDC County Parks	SDC CRR Parks	Jail Bond Debt Service	
<b>ASSETS</b>					
Cash and Investments	\$ 89,317	\$ 105,093	\$ 273	\$ 629,688	\$ 3,734,676
Taxes receivable				106,034	106,034
Accounts receivable					570,092
<b>TOTAL ASSETS</b>	<b>\$ 89,317</b>	<b>\$ 105,093</b>	<b>\$ 273</b>	<b>\$ 735,722</b>	<b>\$ 4,410,802</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Advances from other funds	\$	\$	\$ 32,072	\$	377,981
Accounts payable					668,041
Deferred revenue				83,981	83,981
<b>Total liabilities</b>			<b>32,072</b>	<b>83,981</b>	<b>1,130,003</b>
<b>Fund balances</b>					
Nonspendable					113,423
Restricted	89,317	105,093		651,741	1,969,258
Committed					946,445
Assigned					283,472
Unassigned			(31,799)		(31,799)
<b>Total fund balances</b>	<b>89,317</b>	<b>105,093</b>	<b>(31,799)</b>	<b>651,741</b>	<b>3,280,799</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 89,317</b>	<b>\$ 105,093</b>	<b>\$ 273</b>	<b>\$ 735,722</b>	<b>\$ 4,410,802</b>

# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2013

	Special Revenue Funds				
	Federal, State, County Road Construction	Enforcement	Animal Control	Emergency Communication "911"	Footpath and Bicycle Trail
<b>Revenues</b>					
Taxes - property	\$	\$	\$	\$	\$
Taxes - other					
Licenses and fees		476	64,879		
Charges for service					
Intergovernmental				170,795	15,077
Interest	656	21	131	247	442
Other	161,077		5,577	85,529	
<b>Total revenues</b>	<b>161,733</b>	<b>497</b>	<b>70,587</b>	<b>256,571</b>	<b>15,519</b>
<b>Expenditures</b>					
<b>Current</b>					
General services					
Highway and streets	192,312				
Public safety			123,341	517,615	
Economic development					
Health and welfare					
Culture and recreation					
Education					
Debt service					
Principal					
Interest					
<b>Total expenditures</b>	<b>192,312</b>		<b>123,341</b>	<b>517,615</b>	
Excess of revenues over (under) expenditures	(30,579)	497	(52,754)	(261,044)	15,519
<b>Other financing sources (uses)</b>					
Operating transfers in			53,700	133,941	
Operating transfers out		(5,928)		(2,375)	
<b>Total other financing sources (uses)</b>		<b>(5,928)</b>	<b>53,700</b>	<b>131,566</b>	
<b>Net change in fund balances</b>	<b>(30,579)</b>	<b>(5,431)</b>	<b>946</b>	<b>(129,478)</b>	<b>15,519</b>
Fund balances (deficit) - beginning of year	145,273	5,431	15,632	109,389	61,479
Fund balances (deficit) - end of year	\$ 114,694	\$ -	\$ 16,578	\$ (20,089)	\$ 76,998

Special Revenue Funds

<u>Law Library</u>	<u>DA Fund Juvenile Dependency</u>	<u>Mt. Jefferson Memorial Park Operations</u>	<u>Mt. Jefferson Memorial Park Perpetual</u>	<u>County Fair</u>	<u>Victims' Assistance</u>	<u>County School</u>
\$	\$	\$	\$	\$	\$	\$
14,975		51,000	1,785	100,085		55,584
333	6,890 2	1,123		48,110 263	227,512 328	131,655 492
<u>15,308</u>	<u>6,892</u>	<u>52,123</u>	<u>1,785</u>	<u>28,316</u>	<u>1,531</u>	<u>187,731</u>
		46,057				
8,904	3,547				194,936	
				255,589		187,744
<u>8,904</u>	<u>3,547</u>	<u>46,057</u>		<u>255,589</u>	<u>194,936</u>	<u>187,744</u>
6,404	3,345	6,066	1,785	(78,815)	34,435	(13)
(6,500)		9,000		133,900 (5,000)	(10,326)	
<u>(6,500)</u>		<u>9,000</u>		<u>128,900</u>	<u>(10,326)</u>	
(96)	3,345	15,066	1,785	50,085	24,109	(13)
<u>49,141</u>	<u>1,078</u>	<u>55,155</u>	<u>111,638</u>	<u>34,202</u>	<u>14,277</u>	<u>13</u>
<u>\$ 49,045</u>	<u>\$ 4,423</u>	<u>\$ 70,221</u>	<u>\$ 113,423</u>	<u>\$ 84,287</u>	<u>\$ 38,386</u>	<u>\$ -</u>

# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2013

	Special Revenue Funds				
	Transient Occupancy Tax	Special Transportation	County Fair Building	Public Land Corner Preservation	County Projects
<b>Revenues</b>					
Taxes - property	\$				
Taxes - other	273,365				
Licenses and fees				31,595	
Charges for service					
Intergovernmental		73,696	14,240		43,369
Interest	1,038	13		39	741
Other			1,087		
<b>Total revenues</b>	<b>274,403</b>	<b>73,709</b>	<b>15,327</b>	<b>31,634</b>	<b>44,110</b>
<b>Expenditures</b>					
<b>Current</b>					
General services		73,696		30,741	
Highway and streets					
Public safety					15,341
Economic development	86,491		14,294		
Health and welfare					
Culture and recreation					
Education					
<b>Debt service</b>					
Principal					
Interest					
<b>Total expenditures</b>	<b>86,491</b>	<b>73,696</b>	<b>14,294</b>	<b>30,741</b>	<b>15,341</b>
Excess of revenues over (under) expenditures	187,912	13	1,033	893	28,769
<b>Other financing sources (uses)</b>					
Operating transfers in			10,000		
Operating transfers out	(145,000)			(1,680)	(610)
<b>Total other financing sources (uses)</b>	<b>(145,000)</b>		<b>10,000</b>	<b>(1,680)</b>	<b>(610)</b>
Net changes in fund balances	42,912	13	11,033	(787)	28,159
Fund balances (deficit) - beginning of year	115,367	1,355	13,508	5,426	99,496
Fund balances (deficit) - end of year	\$ 158,279	\$ 1,368	\$ 24,541	\$ 4,639	\$ 127,655



**Special Revenue Funds**

<u>Public Health Grants</u>	<u>Smoke Management</u>	<u>Corrections and Drug Program</u>	<u>Commission on Children and Families</u>	<u>County Clerk Records</u>	<u>Mental Health Alcohol and Drug Program</u>	<u>Veterans Service Expansion</u>
\$	\$	\$	\$	\$	\$	\$
	101,477			11,277		
38,445						
990,315		14,576	264,579		528,848	19,961
1,691	648	2	155	563	154	(16)
2,254						
<u>1,032,705</u>	<u>102,125</u>	<u>14,578</u>	<u>264,734</u>	<u>11,840</u>	<u>529,002</u>	<u>19,945</u>
				96,418		18,042
1,029,295	112,528		280,335		524,635	
<u>1,029,295</u>	<u>112,528</u>		<u>280,335</u>	<u>96,418</u>	<u>524,635</u>	<u>18,042</u>
3,410	(10,403)	14,578	(15,601)	(84,578)	4,367	1,903
9,500			1,937			
(54,874)		(14,638)	(839)	(420)	(3,600)	
<u>(45,374)</u>		<u>(14,638)</u>	<u>1,098</u>	<u>(420)</u>	<u>(3,600)</u>	
(41,964)	(10,403)	(60)	(14,503)	(84,998)	767	1,903
<u>319,423</u>	<u>52,834</u>	<u>60</u>	<u>36,364</u>	<u>106,334</u>	<u>39,103</u>	<u>261</u>
\$ 277,459	\$ 42,431	\$ -	\$ 21,861	\$ 21,336	\$ 39,870	\$ 2,164

# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2013

	Special Revenue Funds				
	Mental Health Developmental Disabilities	Federal CCBG Program	Parks Development	Economic Development	Community Corrections
<b>Revenues</b>					
Taxes - property	\$	\$	\$	\$	\$
Taxes - other					
Licenses and fees					
Charges for service			47,196		
Intergovernmental	270,554	102,807		101,865	699,177
Interest	342		547	1,498	2,413
Other	1,049		3,910	24,810	54,932
<b>Total revenues</b>	<u>271,945</u>	<u>102,807</u>	<u>51,653</u>	<u>128,173</u>	<u>756,522</u>
<b>Expenditures</b>					
<b>Current</b>					
general services					
Highway and streets					
Public safety					555,541
Economic development				90,634	
Health and welfare	267,703	107,500			
Culture and recreation			105,525		
Education					
Debt service					
Principal					
Interest			1,127		
<b>Total expenditures</b>	<u>267,703</u>	<u>107,500</u>	<u>106,652</u>	<u>90,634</u>	<u>555,541</u>
<b>Excess of revenues over (under) expenditures</b>	4,242	(4,693)	(54,999)	37,539	200,981
<b>Other financing sources (uses)</b>					
Operating transfers in			55,000		
Operating transfers out	(3,600)	(1,937)		(98,900)	(164,858)
<b>Total other financing sources (uses)</b>	<u>(3,600)</u>	<u>(1,937)</u>	<u>55,000</u>	<u>(98,900)</u>	<u>(164,858)</u>
<b>Net changes in fund balances</b>	642	(6,630)	1	(61,361)	36,123
<b>Fund balances (deficit) - beginning of year</b>	<u>61,981</u>	<u>6,630</u>	<u>73,767</u>	<u>259,305</u>	<u>253,409</u>
<b>Fund balances (deficit) - end of year</b>	<u>\$ 62,623</u>	<u>\$ -</u>	<u>\$ 73,768</u>	<u>\$ 197,944</u>	<u>\$ 289,532</u>

Special Revenue Funds						Capital Project Funds
Juvenile Crime Plan	Geographic Information System	Conciliation/ Mediation	Sheriff LLEBG	Code Enforcement	District Attorney Grants	Landfill Closure
\$	\$	\$	\$	\$	\$	\$
	22,676	11,756		5,933 22,746 9,007		76,115
117,597 29	5,400 495	490	31,888 176 1,112	784	476,952	682
<u>117,626</u>	<u>28,571</u>	<u>12,246</u>	<u>33,176</u>	<u>38,470</u>	<u>476,952</u>	<u>76,797</u>
	83,683					
98,430		11,500	40,856		449,525	
				34,361		64,468
<u>98,430</u>	<u>83,683</u>	<u>11,500</u>	<u>40,856</u>	<u>34,361</u>	<u>449,525</u>	<u>64,468</u>
19,196	(55,112)	746	(7,680)	4,109	27,427	12,329
(5,945)	54,150 (8,573)		20,000 (420)	(3,009)	(27,427)	
(5,945)	45,577		19,580	(3,009)	(27,427)	
13,251	(9,535)	746	11,900	1,100		12,329
7,594	75,904	74,409	33,131	125,736		106,974
<u>\$ 20,845</u>	<u>\$ 66,369</u>	<u>\$ 75,155</u>	<u>\$ 45,031</u>	<u>\$ 126,836</u>	<u>\$ -</u>	<u>\$ 119,303</u>

# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED - NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2013

	Capital Project Funds				Debt Service Funds	Total
	SDC County Road	SDC CRR Roads	SDC County Parks	SDC CRR Parks	Jail Bond Debt Service	
<b>Revenues</b>						
Taxes - property	\$		\$		\$ 1,085,647	\$ 1,085,647
Taxes - other	300,266					635,148
Licenses and fees						281,857
Charges for service	7,125	4,023	1,346	808		336,935
Intergovernmental						4,356,986
Interest	39	569	677	4	5,274	21,962
Other						371,184
Total revenues	307,430	4,592	2,023	812	1,090,921	7,089,719
<b>Expenditures</b>						
<b>Current</b>						
general services						348,637
Highway and streets						192,312
Public safety						2,019,536
Economic development						191,419
Health and welfare						2,420,825
Culture and recreation						361,114
Education						187,744
Debt service						
Principal					1,050,000	1,050,000
Interest	2,716			489	43,100	47,432
Total expenditures	2,716			489	1,093,100	6,819,019
Excess of revenues over (under) expenditures	304,714	4,592	2,023	323	(2,179)	270,700
<b>Other financing sources (uses)</b>						
Operating transfers in						481,128
Operating transfers out	(90,946)					(657,405)
Total other financing sources (uses)	(90,946)					(176,277)
Net changes in fund balances	213,768	4,592	2,023	323	(2,179)	94,423
Fund balances (deficit) - beginning of year	(94,296)	84,725	103,070	(32,122)	653,920	3,186,376
Fund balances (deficit) - end of year	\$ 119,472	\$ 89,317	\$ 105,093	\$ (31,799)	\$ 651,741	\$ 3,280,799

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) FEDERAL, STATE AND COUNTY ROAD CONSTRUCTION FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest income	\$ 944	\$ 944	\$ 656	\$ (288)
Intergovernmental				
State				
Oregon Highway Division	455,265	455,265	161,077	(294,188)
<b>Total revenues</b>	456,209	456,209	161,733	(294,476)
<b>Expenditures</b>				
Materials and services	457,965	457,965	192,312	(265,653)
Net change in fund balance	(1,756)	(1,756)	(30,579)	(28,823)
Fund balance - beginning of year	101,756	101,756	145,273	43,517
Fund balance - end of year	\$ 100,000	\$ 100,000	\$ 114,694	\$ 14,694

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) ENFORCEMENT FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
<b>Local</b>				
Fines and forfeitures	\$ 8,000	\$ 8,000	\$ 476	\$ (7,524)
Interest	40	40	21	(19)
Total revenues	<u>8,040</u>	<u>8,040</u>	<u>497</u>	<u>(7,543)</u>
<b>Expenditures</b>				
Materials and services	<u>3,540</u>	<u>3,540</u>		<u>(3,540)</u>
Excess of revenues over (under) expenditures	4,500	4,500	497	(4,003)
<b>Other Financing Sources (Uses)</b>				
Transfer to County District Attorney Gen Fund	<u>(8,000)</u>	<u>(8,000)</u>	<u>(5,928)</u>	<u>(2,072)</u>
Net change in fund balance	(3,500)	(3,500)	(5,431)	(6,075)
Fund balance - beginning of year	<u>3,500</u>	<u>3,500</u>	<u>5,431</u>	<u>1,931</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,144)</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) ANIMAL CONTROL FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
<b>Local</b>				
Licenses and fees	\$ 59,812	\$ 59,812	\$ 64,879	\$ 5,067
Interest	232	232	131	(101)
Other	7,062	7,062	5,577	(1,485)
Total revenues	<u>67,106</u>	<u>67,106</u>	<u>70,587</u>	<u>3,481</u>
<b>Expenditures</b>				
Personal services	102,430	96,430	91,479	(4,951)
Materials and services	31,057	37,057	31,862	(5,195)
Total expenditures	<u>133,487</u>	<u>133,487</u>	<u>123,341</u>	<u>(10,146)</u>
Excess of revenues over (under) expenditures	(66,381)	(66,381)	(52,754)	13,627
<b>Other Financing Sources (Uses)</b>				
Transfer from General Fund	53,700	53,700	53,700	
Total other financing sources (uses)	<u>53,700</u>	<u>53,700</u>	<u>53,700</u>	
Net change in fund balance	(12,681)	(12,681)	946	13,627
Fund balance - beginning of year	12,681	12,681	15,632	2,951
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,578</u>	<u>\$ 16,578</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) EMERGENCY COMMUNICATIONS 911 FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 500	\$ 500	\$ 247	\$ (253)
Intergovernmental				
City	97,294	97,294	102,200	4,906
State	268,296	268,296	68,595	(199,701)
Other	84,412	84,412	85,529	1,117
Total revenues	<u>450,502</u>	<u>450,502</u>	<u>256,571</u>	<u>(193,931)</u>
<b>Expenditures</b>				
Personal services	539,097	439,097	187,885	(251,212)
Materials and services	129,698	229,698	219,103	(10,595)
Capital Outlay		111,000	110,627	(373)
Total expenditures	<u>668,795</u>	<u>779,795</u>	<u>517,615</u>	<u>(262,180)</u>
Excess of revenues over (under) expenditures	<u>(218,293)</u>	<u>(329,293)</u>	<u>(261,044)</u>	<u>68,249</u>
<b>Other Financing Sources (Uses)</b>				
Transfer from General Fund	115,941	115,941	115,941	
Transfer from Marine Fund	6,000	6,000	6,000	
Transfer from Jail Fund	35,000	35,000	12,000	(23,000)
Loan from fund 311		111,000	110,627	(373)
Interfund to Self-Insurance Fund	(1,500)	(1,500)	(1,500)	
Transfer to NT Fund	(2,100)	(2,100)	(875)	1,225
Total other financing sources (uses)	<u>153,341</u>	<u>264,341</u>	<u>242,193</u>	<u>(22,148)</u>
Net change in fund balance	(64,952)	(64,952)	(18,851)	46,101
Fund balance - beginning of year	64,952	64,952	109,389	44,437
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>90,538</u>	<u>\$ 90,538</u>
		Interfund loan payable	<u>110,627</u>	
		Modified accrual fund balance	<u>\$ (20,089)</u>	

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) FOOTPATHS AND BICYCLE TRAIL FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest income	\$ 700	\$ 700	\$ 442	\$ (258)
Intergovernmental				
State motor vehicle revenue	14,153	14,153	15,077	924
Total revenues	14,853	14,853	15,519	666
<b>Expenditures</b>				
Materials and services	76,554	76,554		(76,554)
Net change in fund balance	(61,701)	(61,701)	15,519	77,220
Fund balance - beginning of year	61,701	61,701	61,479	(222)
Fund balance - end of year	\$ -	\$ -	\$ 76,998	\$ 76,998

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) LAW LIBRARY FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Court fees	\$ 16,344	\$ 16,344	\$ 14,975	\$ (1,369)
Interest	500	500	333	(167)
Total revenues	<u>16,844</u>	<u>16,844</u>	<u>15,308</u>	<u>(1,536)</u>
<b>Expenditures</b>				
Materials and services	<u>28,618</u>	<u>28,618</u>	<u>8,904</u>	<u>(19,714)</u>
Excess of revenues over (under) expenditures	(11,774)	(11,774)	6,404	18,178
<b>Other Financing Sources (Uses)</b>				
Transfer to District Attorney GF	<u>(6,500)</u>	<u>(6,500)</u>	<u>(6,500)</u>	
Net change in fund balance	(18,274)	(18,274)	(96)	18,178
Fund balance - beginning of year	<u>53,274</u>	<u>53,274</u>	<u>49,141</u>	<u>(4,133)</u>
Fund balance - end of year	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 49,045</u>	<u>\$ 14,045</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JUVENILE DEPENDENCY - DA FUND YEAR ENDED JUNE 30, 2013

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
State contract	\$ 10,000	\$ 10,000	\$ 6,890	\$ (3,110)
Interest			2	2
Total revenues	10,000	10,000	6,892	(3,108)
<b>Expenditures</b>				
Personal services	12,500	12,500	3,547	(8,953)
Net change in fund balance	(2,500)	(2,500)	3,345	5,845
Fund balance - beginning of year	2,500	2,500	1,078	(1,422)
Fund balance - end of year	\$ -	\$ -	\$ 4,423	\$ 4,423

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MT. JEFFERSON MEMORIAL PARK OPERATION FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
<b>Local</b>				
Charges for services	\$ 36,200	\$ 36,200	\$ 51,000	\$ 14,800
Interest	3,000	3,000	1,123	(1,877)
Total revenues	<u>39,200</u>	<u>39,200</u>	<u>52,123</u>	<u>12,923</u>
<b>Expenditures</b>				
Personal services	41,320	41,320	26,079	(15,241)
Materials and services	<u>60,343</u>	<u>60,343</u>	<u>19,978</u>	<u>(40,365)</u>
Total expenditures	<u>101,663</u>	<u>101,663</u>	<u>46,057</u>	<u>(55,606)</u>
Excess of revenues over (under) expenditures	(62,463)	(62,463)	6,066	68,529
<b>Other Financing Sources (Uses)</b>				
Transfer from General Fund	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	
Net change in fund balance	(53,463)	(53,463)	15,066	68,529
Fund balance - beginning of year	<u>53,463</u>	<u>53,463</u>	<u>55,155</u>	<u>1,692</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,221</u>	<u>\$ 70,221</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MT. JEFFERSON MEMORIAL PARK PERPETUAL CARE FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Charges for services	\$ 1,660	\$ 1,660	\$ 1,785	\$ 125
<b>Expenditures</b>				
Materials and services				
Net change in fund balance	1,660	1,660	1,785	125
Fund balance - beginning of year	112,000	112,000	111,638	(362)
Fund balance - end of year	\$ 113,660	\$ 113,660	\$ 113,423	\$ (237)

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY FAIR FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
<b>Local</b>				
Charges for services	\$ 79,600	\$ 79,600	\$ 100,085	\$ 20,485
Interest	80	80	263	183
Donations	7,500	7,500	22,161	14,661
Other	3,800	3,800	6,155	2,355
<b>Intergovernmental</b>				
State	49,505	49,505	48,110	(1,395)
<b>Total revenues</b>	<b>140,485</b>	<b>140,485</b>	<b>176,774</b>	<b>36,289</b>
<b>Expenditures</b>				
Personal services	124,009	107,009	95,975	(11,034)
Materials and services	143,578	160,578	159,614	(964)
Contingency	5,000	5,000		(5,000)
<b>Total expenditures</b>	<b>272,587</b>	<b>272,587</b>	<b>255,589</b>	<b>(16,998)</b>
Excess of revenues over (under) expenditures	(132,102)	(132,102)	(78,815)	53,287
<b>Other Financing Sources (Uses)</b>				
Transfer from Transient Occupancy Tax Fund	90,000	90,000	90,000	
Transfer from Economic Development Fund	43,000	43,000	43,900	900
Transfer to Fair Capital Fund	(5,000)	(5,000)	(5,000)	
<b>Total other financing sources (uses)</b>	<b>128,000</b>	<b>128,000</b>	<b>128,900</b>	<b>900</b>
<b>Net change in fund balance</b>	<b>(4,102)</b>	<b>(4,102)</b>	<b>50,085</b>	<b>54,187</b>
Fund balance - beginning of year	4,102	4,102	34,202	30,100
Fund balance - end of year	\$ -	\$ -	\$ 84,287	\$ 84,287

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) VICTIMS' ASSISTANCE FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 154	\$ 154	\$ 328	\$ 174
Other			1,531	1,531
Intergovernmental				
State	62,679	62,679	175,032	112,353
Federal	149,298	149,298	52,480	(96,818)
Total revenues	<u>212,131</u>	<u>212,131</u>	<u>229,371</u>	<u>17,240</u>
<b>Expenditures</b>				
Personal services	66,990	66,990	63,776	(3,214)
Materials and services	145,627	145,627	131,160	(14,467)
Contingency	25,028	25,028		(25,028)
Total expenditures	<u>237,645</u>	<u>237,645</u>	<u>194,936</u>	<u>(42,709)</u>
Excess of revenues over (under) expenditures	(25,514)	(25,514)	34,435	59,949
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund	(10,178)	(10,178)	(7,866)	2,312
Transfer to NT Fund	(2,460)	(2,460)	(2,460)	
Total other financing sources (uses)	<u>(12,638)</u>	<u>(12,638)</u>	<u>(10,326)</u>	<u>2,312</u>
Net change in fund balance	(38,152)	(38,152)	24,109	62,261
Fund balance - beginning of year	38,152	38,152	14,277	(23,875)
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,386</u>	<u>\$ 38,386</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY SCHOOL FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 200	\$ 200	\$ 492	\$ 292
Payment in lieu of taxes	55,000	55,000	55,584	584
Intergovernmental				
Federal	200,000	200,000	131,655	(68,345)
Total revenues	<u>255,200</u>	<u>255,200</u>	<u>187,731</u>	<u>(67,469)</u>
<b>Expenditures</b>				
Payments to schools	<u>255,200</u>	<u>255,200</u>	<u>187,744</u>	<u>(67,456)</u>
Net change in fund balance			(13)	(13)
Fund balance - beginning of year			13	13
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) TRANSIENT OCCUPANCY TAX FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Taxes - other	\$ 190,000	\$ 190,000	\$ 273,365	\$ 83,365
Interest	1,200	1,200	1,038	(162)
Total revenues	<u>191,200</u>	<u>191,200</u>	<u>274,403</u>	<u>83,203</u>
<b>Expenditures</b>				
Materials and services	155,875	155,875	86,491	(69,384)
Contingency	35,000	35,000		(35,000)
Total expenditures	<u>190,875</u>	<u>190,875</u>	<u>86,491</u>	<u>(104,384)</u>
Excess of revenues over (under) expenditures	325	325	187,912	187,587
<b>Other Financing Sources (Uses)</b>				
Transfer to County Fair Fund	(90,000)	(90,000)	(90,000)	
Transfer to County Fair Building fund	(5,000)	(5,000)	(5,000)	
Transfer to Sheriff Dept. for CS Deputy	(50,000)	(50,000)	(50,000)	
Total other financing sources (uses)	<u>(145,000)</u>	<u>(145,000)</u>	<u>(145,000)</u>	
Net change in fund balance	(144,675)	(144,675)	42,912	187,587
Fund balance - beginning of year	160,000	160,000	115,367	(44,633)
Fund balance - end of year	<u>\$ 15,325</u>	<u>\$ 15,325</u>	<u>\$ 158,279</u>	<u>\$ 142,954</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SPECIAL TRANSPORTATION FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local Interest	\$ 30	\$ 30	\$ 13	\$ (17)
Intergovernmental State	55,000	55,000	73,696	18,696
Total revenues	55,030	55,030	73,709	18,679
<b>Expenditures</b>				
Materials and services	55,000	75,000	73,696	(1,304)
Net change in fund balance	30	(19,970)	13	19,983
Fund balance - beginning of year	1,250	1,250	1,355	105
Fund balance - end of year	\$ 1,280	\$ (18,720)	\$ 1,368	\$ 20,088

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY FAIR BUILDING FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental				
State grant	\$ 7,500	\$ 9,240	\$ 9,240	\$
Federal grant			5,000	5,000
Other	10,000	10,000	1,087	(8,913)
Total revenues	17,500	19,240	15,327	(3,913)
<b>Expenditures</b>				
Materials and services	27,500	29,240	14,294	(14,946)
Capital outlay	25,000	25,000		(25,000)
Total expenditures	52,500	54,240	14,294	(39,946)
Net change in fund balance	(35,000)	(35,000)	1,033	36,033
<b>Other Financing Sources</b>				
Transfer from County Fair Fund	5,000	5,000	5,000	
Transfer from TOT	5,000	5,000	5,000	
Total other financing sources (uses)	10,000	10,000	10,000	
Net Change in Fund Balance	(25,000)	(25,000)	11,033	36,033
Fund balance - beginning of year	25,000	25,000	13,508	(11,492)
Fund balance - end of year	\$ -	\$ -	\$ 24,541	\$ 60,574

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) PUBLIC LAND CORNER PRESERVATION FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Fees	\$ 30,000	\$ 30,000	\$ 31,595	\$ 1,595
Interest	100	100	39	(61)
Total revenues	<u>30,100</u>	<u>30,100</u>	<u>31,634</u>	<u>1,534</u>
<b>Expenditures</b>				
Personal services	10,599	10,599	9,835	(764)
Materials and services	18,821	23,247	20,906	(2,341)
Total expenditures	<u>29,420</u>	<u>33,846</u>	<u>30,741</u>	<u>(3,105)</u>
Excess of revenues over (under) expenditures	<u>680</u>	<u>(3,746)</u>	<u>893</u>	<u>4,639</u>
<b>Other Financing Sources (Uses)</b>				
Transfer to Public Works - rent	(1,500)	(1,500)	(1,500)	
Transfer to NT Fund	(180)	(180)	(180)	
Total other financing sources (uses)	<u>(1,680)</u>	<u>(1,680)</u>	<u>(1,680)</u>	
Net change in fund balance	(1,000)	(5,426)	(787)	4,639
Fund balance - beginning of year	1,000	5,426	5,426	
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,639</u>	<u>\$ 4,639</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY PROJECTS FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$	\$	\$ 741	\$ 741
Intergovernmental				
Federal			43,369	43,369
Total revenues			44,110	44,110
<b>Expenditures</b>				
Materials and services	85,575	85,575	15,341	(70,234)
Excess of revenues over (under) expenditures	(85,575)	(85,575)	28,769	114,344
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund - admin charge	(8,275)	(8,275)	(610)	7,665
Net change in fund balance	(93,850)	(93,850)	28,159	122,009
Fund balance - beginning of year	93,850	93,850	99,496	5,646
Fund balance - end of year	\$ -	\$ -	\$ 127,655	\$ 127,655

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) DISTRICT ATTORNEY GRANT FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$	\$	\$	\$
Intergovernmental				
Federal	467,324	477,324	476,952	(372)
Total revenues	467,324	477,324	476,952	(372)
<b>Expenditures</b>				
Personal services	221,187	205,886	205,771	(115)
Materials and services	175,159	196,797	196,797	
Capital outlay	27,692	46,957	46,957	
Total expenditures	424,038	449,640	449,525	(115)
Excess of revenues over (under) expenditures	43,286	27,684	27,427	(257)
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund - admin charge	(42,446)	(26,844)	(26,587)	257
Transfer to NT Fund	(840)	(840)	(840)	
Total other financing sources (uses)	(43,286)	(27,684)	(27,427)	257
Net change in fund balance				
Fund balance - beginning of year				
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) PUBLIC HEALTH GRANT FUNDS YEAR ENDED JUNE 30, 2013

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$ 3,950	\$ 3,950	\$ 1,691	\$ (2,259)
Charges for services	37,082	37,882	38,445	563
Other	6,100	300	2,254	1,954
Intergovernmental				
State	304,778	216,371	176,608	(39,763)
Federal	597,779	701,186	813,707	112,521
Total revenues	949,689	959,689	1,032,705	73,016
<b>Expenditures</b>				
Personal services	748,089	748,089	670,848	(77,241)
Materials and services	399,124	408,125	358,447	(49,678)
Capital outlay	40,000	40,000	(40,000)	(40,000)
Total expenditures	1,187,213	1,196,214	1,029,295	(166,919)
Excess of revenues over (under) expenditures	(237,524)	(236,525)	3,410	239,935
<b>Other Financing Sources (Uses)</b>				
Transfer from General Fund	9,500	9,500	9,500	
Transfer to General Fund	(45,463)	(46,422)	(39,454)	6,968
Transfer to NT Fund	(8,342)	(8,382)	(8,380)	2
Transfer to Self-Insurance Fund	(7,040)	(7,040)	(7,040)	
Total other financing sources (uses)	(51,345)	(52,344)	(45,374)	6,970
Net change in fund balance	(288,869)	(288,869)	(41,964)	246,905
Fund balance - beginning of year	288,869	288,869	319,423	30,554
Fund balance - end of year	\$ -	\$ -	\$ 277,459	\$ 277,459

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SMOKE MANAGEMENT FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
<b>Local</b>				
Interest	\$ 800	\$ 800	\$ 648	\$ (152)
Licenses and fees	104,000	104,000	101,477	(2,523)
Total revenues	104,800	104,800	102,125	(2,675)
<b>Expenditures</b>				
Personal services	13,707	13,707	13,662	(45)
Materials and services	93,100	99,100	98,866	(234)
Contingency	15,000	9,000		(9,000)
Total expenditures	121,807	121,807	112,528	(9,279)
Net change in fund balance	(17,007)	(17,007)	(10,403)	6,604
Fund balance - beginning of year	53,148	53,148	52,834	(314)
Fund balance - end of year	\$ 36,141	\$ 36,141	\$ 42,431	\$ 6,290

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CORRECTIONS AND DRUG PROGRAM FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 14	\$ 14	\$ 2	\$ (12)
Intergovernmental				
State	23,000	23,000	14,576	(8,424)
Total revenues	23,014	23,014	14,578	(8,436)
<b>Expenditures</b>				
Contingency				
Excess of revenues over (under) expenditures	23,014	23,014	14,578	(8,436)
<b>Other Financing Sources (Uses)</b>				
Transfer to Juvenile Corrections Fund	(23,014)	(23,014)	(14,638)	8,376
Net change in fund balance			(60)	(60)
Fund balance - beginning of year			60	60
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COMMISSION ON CHILDREN AND FAMILIES FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 300	\$ 300	\$ 155	\$ (145)
Intergovernmental				
State	322,240	322,240	263,620	(58,620)
Other			959	959
Total revenues	<u>322,540</u>	<u>322,540</u>	<u>264,734</u>	<u>(57,806)</u>
<b>Expenditures</b>				
CCF grant				
Personal services	113,964	113,964	103,142	(10,822)
Materials and services	229,807	229,807	177,193	(52,614)
Total expenditures	<u>343,771</u>	<u>343,771</u>	<u>280,335</u>	<u>(63,436)</u>
Excess of revenues over (under) expenditures	<u>(21,231)</u>	<u>(21,231)</u>	<u>(15,601)</u>	<u>5,630</u>
<b>Other Financing Sources (Uses)</b>				
Transfer from Commission on Children and Families Fund	2,900	2,900	1,937	(963)
Transfer to NT Fund	(839)	(839)	(839)	
Total other financing sources (uses)	<u>2,061</u>	<u>2,061</u>	<u>1,098</u>	<u>(963)</u>
Net change in fund balance	(19,170)	(19,170)	(14,503)	4,667
Fund balance - beginning of year	19,170	19,170	36,364	17,194
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,861</u>	<u>\$ 21,861</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COUNTY CLERK RECORDS FUND YEAR ENDED JUNE 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Actual Over (Under) Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Local				
Interest	\$ 1,000	\$ 1,000	\$ 563	\$ (437)
Licenses and fees	14,000	14,000	11,277	(2,723)
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>11,840</u>	<u>(3,160)</u>
<b>Expenditures</b>				
Materials and services	<u>29,183</u>	<u>107,383</u>	<u>96,418</u>	<u>(10,965)</u>
Total expenditures	<u>29,183</u>	<u>107,383</u>	<u>96,418</u>	<u>(10,965)</u>
Excess of revenues over (under) expenditures	(14,183)	(92,383)	(84,578)	7,805
<b>Other Financing Sources (Uses)</b>				
Transfer to NT Fund	<u>(420)</u>	<u>(420)</u>	<u>(420)</u>	
Net change in fund balance	(14,603)	(92,803)	(84,998)	7,805
Fund balance - beginning of year	<u>27,800</u>	<u>106,000</u>	<u>106,334</u>	<u>334</u>
Fund balance - end of year	<u>\$ 13,197</u>	<u>\$ 13,197</u>	<u>\$ 21,336</u>	<u>\$ 8,139</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MENTAL HEALTH ALCOHOL AND DRUG PROGRAM FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 250	\$ 250	\$ 154	\$ (96)
Intergovernmental				
State	15,000	15,000	18,214	3,214
Federal	430,000	510,000	510,634	634
Total revenues	<u>445,250</u>	<u>525,250</u>	<u>529,002</u>	<u>3,752</u>
<b>Expenditures</b>				
Materials and services	<u>445,350</u>	<u>525,350</u>	<u>524,635</u>	<u>(715)</u>
Excess of revenues over (under) expenditures	(100)	(100)	4,367	4,467
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund	<u>(3,600)</u>	<u>(3,600)</u>	<u>(3,600)</u>	
Net change in fund balance	(3,700)	(3,700)	767	4,467
Fund balance - beginning of year	<u>33,396</u>	<u>33,396</u>	<u>39,103</u>	<u>5,707</u>
Fund balance - end of year	<u>\$ 29,696</u>	<u>\$ 29,696</u>	<u>\$ 39,870</u>	<u>\$ 10,174</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) VETERANS SERVICE EXPANSION FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 25	\$ 25	\$ (16)	\$ (41)
Intergovernmental				
State	12,000	12,000	19,961	7,961
Other	500	500		(500)
	12,525	12,525	19,945	7,420
Total revenues				
<b>Expenditures</b>				
Personal services	16,241	12,241	11,008	(1,233)
Materials and services	5,284	9,284	7,034	(2,250)
	21,525	21,525	18,042	(3,483)
Total expenditures				
Net change in fund balance	(9,000)	(9,000)	1,903	10,903
Fund balance - beginning of year	9,000	9,000	261	(8,739)
Fund balance - end of year	\$ -	\$ -	\$ 2,164	\$ 2,164

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) MENTAL HEALTH DEVELOPMENTAL DISABILITIES FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 400	\$ 400	\$ 342	\$ (58)
Intergovernmental				
Federal	228,600	288,600	270,554	(18,046)
Other revenues			1,049	1,049
Total revenues	<u>229,000</u>	<u>289,000</u>	<u>271,945</u>	<u>(17,055)</u>
<b>Expenditures</b>				
Materials and services	228,382	288,382	267,703	(20,679)
Other expenditures	<u>25,000</u>	<u>25,000</u>		<u>(25,000)</u>
Total expenditures	<u>253,382</u>	<u>313,382</u>	<u>267,703</u>	<u>(45,679)</u>
Excess of revenues over (under) expenditures	(24,382)	(24,382)	4,242	28,624
<b>Other Financing Sources (Uses)</b>				
Transfer to Finance General Fund	<u>(3,600)</u>	<u>(3,600)</u>	<u>(3,600)</u>	
Net change in fund balance	(27,982)	(27,982)	642	28,624
Fund balance - beginning of year	<u>27,982</u>	<u>27,982</u>	<u>61,981</u>	<u>33,999</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,623</u>	<u>\$ 62,623</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) FEDERAL CCBG PROGRAM FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental				
Federal	\$ 121,801	\$ 121,801	\$ 57,271	\$ (64,530)
State			45,536	45,536
Total Revenue	121,801	121,801	102,807	(18,994)
<b>Expenditures</b>				
Materials and services	118,901	118,901	107,500	(11,401)
Excess of revenues over (under) expenditures	2,900	2,900	(4,693)	(7,593)
<b>Other Financing Sources (Uses)</b>				
Transfer to CCF-State grant	(2,900)	(2,900)	(1,937)	963
Net change in fund balance			(6,630)	(6,630)
Fund balance - beginning of year			6,630	6,630
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) PARKS DEVELOPMENT FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
<b>Local</b>				
Charges for services	\$ 42,000	\$ 42,000	\$ 47,196	\$ 5,196
Interest	1,000	1,000	547	(453)
Contributions	1,700	1,700	325	(1,375)
Other			3,585	3,585
Total revenues	<u>44,700</u>	<u>44,700</u>	<u>51,653</u>	<u>6,953</u>
<b>Expenditures</b>				
Personal services	74,818	68,818	57,805	(11,013)
Materials and services	<u>97,687</u>	<u>97,687</u>	<u>47,720</u>	<u>(49,967)</u>
Total expenditures	<u>172,505</u>	<u>166,505</u>	<u>105,525</u>	<u>(60,980)</u>
Excess of revenues over (under) expenditures	<u>(127,805)</u>	<u>(121,805)</u>	<u>(53,872)</u>	<u>67,933</u>
<b>Other Financing Sources (Uses)</b>				
Transfer from Economic Development Fund	55,000	55,000	55,000	
Loan repayment to Business Loan Fund		<u>(6,000)</u>	<u>(5,888)</u>	112
Total other financing sources (uses)	<u>55,000</u>	<u>49,000</u>	<u>49,112</u>	<u>112</u>
Net change in fund balance	(72,805)	(72,805)	(4,760)	68,045
Fund balance - beginning of year	<u>72,805</u>	<u>72,805</u>	<u>94,135</u>	<u>21,330</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,375</u>	<u>\$ 89,375</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) ECONOMIC DEVELOPMENT FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 2,500	\$ 2,500	\$ 1,498	\$ (1,002)
Intergovernmental				
State	92,000	92,000	101,865	9,865
Other	25,000	25,000	24,810	(190)
<b>Total revenues</b>	<b>119,500</b>	<b>119,500</b>	<b>128,173</b>	<b>8,673</b>
<b>Expenditures</b>				
Materials and services	370,600	370,600	90,634	(279,966)
Excess of revenues over (under) expenditures	(251,100)	(251,100)	37,539	288,639
<b>Other Financing Sources (Uses)</b>				
Transfer to Parks Development Fund	(55,000)	(55,000)	(55,000)	
Transfer to County Fair Fund	(43,900)	(43,900)	(43,900)	
<b>Total other financing sources (uses)</b>	<b>(98,900)</b>	<b>(98,900)</b>	<b>(98,900)</b>	
Net change in fund balance	(350,000)	(350,000)	(61,361)	288,639
Fund balance - beginning of year	350,000	350,000	259,305	(90,695)
Fund balance - end of year	\$ -	\$ -	\$ 197,944	\$ 197,944

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COMMUNITY CORRECTIONS FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 35,000	\$ 35,000	\$ 2,413	\$ (32,587)
Other			54,932	54,932
Intergovernmental				
State	695,616	695,616	699,177	3,561
Total revenues	<u>730,616</u>	<u>730,616</u>	<u>756,522</u>	<u>25,906</u>
<b>Expenditures</b>				
Personal services	493,982	493,982	462,301	(31,681)
Materials and services	202,129	202,129	93,240	(108,889)
Contingency	20,403	20,403		(20,403)
Total expenditures	<u>716,514</u>	<u>716,514</u>	<u>555,541</u>	<u>(160,973)</u>
Excess of revenues over (under) expenditures	<u>14,102</u>	<u>14,102</u>	<u>200,981</u>	<u>186,879</u>
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund	(69,343)	(69,343)	(50,229)	19,114
Transfer to NT Fund	(3,570)	(3,570)	(3,570)	
Transfer to Jail Operations Fund	(111,059)	(111,059)	(111,059)	
Total other financing sources (uses)	<u>(183,972)</u>	<u>(183,972)</u>	<u>(164,858)</u>	<u>19,114</u>
Net change in fund balance	(169,870)	(169,870)	36,123	205,993
Fund balance - beginning of year	169,870	169,870	253,409	83,539
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 289,532</u>	<u>\$ 289,532</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JUVENILE CRIME PLAN GRANT FUND YEAR ENDED JUNE 30, 2013

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Interest	\$	\$	\$ 29	\$ 29
Intergovernmental				
Federal	20,000	75,466	63,052	(12,414)
State	53,424	53,424	54,545	1,121
Total revenues	73,424	128,890	117,626	(11,264)
<b>Expenditures</b>				
Personal services	63,878	63,878	60,640	(3,238)
Materials and services	5,811	60,877	37,790	(23,087)
Total expenditures	69,689	124,755	98,430	(26,325)
Excess of revenues over (under) expenditures	3,735	4,135	19,196	15,061
<b>Other Financing Sources (Uses)</b>				
Transfer to NT fund		(400)	(385)	15
Transfer to General Fund	(5,937)	(5,937)	(5,560)	377
Total other financing sources (uses)	(5,937)	(6,337)	(5,945)	392
Net change in fund balance	(2,202)	(2,202)	13,251	15,453
Fund balance - beginning of year	2,202	2,202	7,594	5,392
Fund balance - end of year	\$ -	\$ -	\$ 20,845	\$ 20,845

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) GEOGRAPHIC INFORMATION SYSTEM FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 448	\$ 448	\$ 495	\$ 47
Licenses and fees	18,446	18,446	22,676	4,230
Intergovernmental				
State			5,400	5,400
Total revenues	<u>18,894</u>	<u>18,894</u>	<u>28,571</u>	<u>9,677</u>
<b>Expenditures</b>				
Personal services	83,348	83,348	68,637	(14,711)
Materials and services	30,562	30,562	15,046	(15,516)
Capital outlay	10,000	10,000		(10,000)
Total expenditures	<u>123,910</u>	<u>123,910</u>	<u>83,683</u>	<u>(40,227)</u>
Excess of revenues over (under) expenditures	<u>(105,016)</u>	<u>(105,016)</u>	<u>(55,112)</u>	<u>49,904</u>
<b>Other Financing Sources (Uses)</b>				
Transfer from Community Development Fund	14,150	14,150	14,150	
Transfer from General Fund	40,000	40,000	40,000	
Transfer to General Fund	(8,550)	(8,550)	(7,733)	817
Transfer to NT Fund	(840)	(840)	(840)	
Total other financing sources (uses)	<u>44,760</u>	<u>44,760</u>	<u>45,577</u>	<u>817</u>
Net change in fund balance	(60,256)	(60,256)	(9,535)	50,721
Fund balance - beginning of year	<u>60,256</u>	<u>60,256</u>	<u>75,904</u>	<u>15,648</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,369</u>	<u>\$ 66,369</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CONCILIATION - MEDIATION FUND YEAR ENDED JUNE 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Actual Over (Under) Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Local				
Interest	\$ 600	\$ 600	\$ 490	\$ (110)
Licenses and fees	15,000	15,000	11,756	(3,244)
Total revenues	<u>15,600</u>	<u>15,600</u>	<u>12,246</u>	<u>(3,354)</u>
<b>Expenditures</b>				
Materials and services	<u>100,600</u>	<u>100,600</u>	<u>11,500</u>	<u>(89,100)</u>
Net change in fund balance	(85,000)	(85,000)	746	85,746
Fund balance - beginning of year	<u>85,000</u>	<u>85,000</u>	<u>74,409</u>	<u>(10,591)</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,155</u>	<u>\$ 75,155</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SPECIAL LITIGATION FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 1,000	\$ 1,000	\$ 768	\$ (232)
Total revenues	1,000	1,000	768	(232)
<b>Expenditures</b>				
Materials and services	126,500	126,500	12,438	(114,062)
Net change in fund balance	(125,500)	(125,500)	(11,670)	113,830
Fund balance - beginning of year	125,500	125,500	124,132	(1,368)
Fund balance - end of year	\$ -	\$ -	\$ 112,462	\$ 112,462

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SHERIFF LLEGB FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 280	\$ 280	\$ 176	\$ (104)
Other income			1,112	1,112
Intergovernmental				
Federal	20,000	20,000	31,888	11,888
Total revenues	<u>20,280</u>	<u>20,280</u>	<u>33,176</u>	<u>12,896</u>
<b>Expenditures</b>				
Personal services	40,581	40,581	35,051	(5,530)
Materials and services	17,000	17,000	5,805	(11,195)
Total expenditures	<u>57,581</u>	<u>57,581</u>	<u>40,856</u>	<u>(16,725)</u>
Excess of revenues over (under) expenditures	<u>(37,301)</u>	<u>(37,301)</u>	<u>(7,680)</u>	<u>29,621</u>
<b>Other Financing Sources (Uses)</b>				
Transfer from General Fund	20,000	20,000	20,000	
Transfer to NT Fund	(420)	(420)	(420)	
Total other financing sources (uses)	<u>19,580</u>	<u>19,580</u>	<u>19,580</u>	
Net change in fund balance	(17,721)	(17,721)	11,900	29,621
Fund balance - beginning of year	30,300	30,300	33,131	2,831
Fund balance - end of year	<u>\$ 12,579</u>	<u>\$ 12,579</u>	<u>\$ 45,031</u>	<u>\$ 32,452</u>

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CODE ENFORCEMENT FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
<b>Local</b>				
Interest	\$ 400	\$ 400	\$ 784	\$ 384
Licenses and fees	15,100	15,100	22,746	7,646
Other taxes	3,200	3,200	5,933	2,733
Sales and miscellaneous revenue	9,000	9,000	9,007	7
<b>Total revenues</b>	<b>27,700</b>	<b>27,700</b>	<b>38,470</b>	<b>10,770</b>
<b>Expenditures</b>				
Personal services	31,454	31,454	30,865	(589)
Materials and services	66,546	65,946	3,496	(62,450)
Contingency	1,520	1,520		(1,520)
<b>Total expenditures</b>	<b>99,520</b>	<b>98,920</b>	<b>34,361</b>	<b>(64,559)</b>
Excess of revenues over (under) expenditures	(71,820)	(71,220)	4,109	75,329
<b>Other Financing Sources (Uses)</b>				
Transfer to NT Fund	(480)	(480)	(480)	
Transfer to General Fund - admin	(2,000)	(2,600)	(2,529)	71
<b>Total other financing sources (uses)</b>	<b>(2,480)</b>	<b>(3,080)</b>	<b>(3,009)</b>	<b>71</b>
Net change in fund balance	(74,300)	(74,300)	1,100	75,400
Fund balance - beginning of year	74,300	74,300	125,736	51,436
Fund balance - end of year	\$ -	\$ -	\$ 126,836	\$ 126,836

See schedule of expenditures and appropriations-all special revenue funds for appropriation level.



# JEFFERSON COUNTY, OREGON

## CAPITAL IMPROVEMENT PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) YEAR ENDED JUNE 30, 2013

REVENUES	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local Interest	\$ 8,010	\$ 8,010	\$ 19,744	\$ 11,734
	25,000	25,000	17,060	(7,940)
Total Revenues	33,010	33,010	36,804	3,794
<b>EXPENDITURES</b>				
Materials and services	258,590	258,590	43,912	(214,678)
Capital outlay	2,580,000	2,465,000	46,599	(2,418,401)
Total expenditures	2,838,590	2,723,590	90,511	(2,633,079)
Excess of revenues over (under) expenditures	(2,805,580)	(2,690,580)	(53,707)	2,636,873
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	300,000	300,000	300,000	
Loan payment from Park Development	5,580	5,580	5,888	308
Loan to Emergency Communication "911"	-	(115,000)	(110,627)	4,373
Total other financing sources (uses)	305,580	190,580	195,261	4,681
Net change in fund balance	(2,500,000)	(2,500,000)	141,554	2,641,554
Fund balance - beginning of year	2,500,000	2,500,000	2,563,527	63,527
Fund balance - end of year	\$ -	\$ -	\$ 2,705,081	\$ 2,705,081

See schedule of expenditures and appropriations-all capital project funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) LANDFILL CLOSURE FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 900	\$ 900	\$ 682	\$ (218)
Charges for services	80,280	80,280	76,115	(4,165)
Total revenues	<u>81,180</u>	<u>81,180</u>	<u>76,797</u>	<u>(4,383)</u>
<b>Expenditures</b>				
Materials and services	<u>196,180</u>	<u>196,180</u>	<u>64,468</u>	<u>(131,712)</u>
Net change in fund balance	(115,000)	(115,000)	12,329	127,329
Fund balance - beginning of year	<u>115,000</u>	<u>115,000</u>	<u>106,974</u>	<u>(8,026)</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,303</u>	<u>\$ 119,303</u>

See schedule of expenditures and appropriations-all capital project funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SDC COUNTY ROADS FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 20	\$ 20	\$ 39	\$ 19
Charges for services	15,000	15,000	7,125	(7,875)
PILT			300,266	300,266
Total revenues	<u>15,020</u>	<u>15,020</u>	<u>307,430</u>	<u>292,410</u>
<b>Expenditures</b>				
Materials and services				
Total expenditures				
Excess of revenues over (under) expenditures	<u>15,020</u>	<u>15,020</u>	<u>307,430</u>	<u>292,410</u>
<b>Other Financing Sources (Uses)</b>				
Loan from Road Fund	92,000	92,000	90,946	(1,054)
Loan pmt to Road Fund	(15,020)	(15,020)	(13,348)	1,672
I/F to fund 403	<u>(92,000)</u>	<u>(92,000)</u>	<u>(90,945)</u>	<u>1,055</u>
Total other financing sources (uses)	<u>(15,020)</u>	<u>(15,020)</u>	<u>(13,347)</u>	<u>1,673</u>
Net change in fund balance			294,083	294,083
Fund balance - beginning of year			<u>12,908</u>	<u>12,908</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 306,991</u>	<u>\$ 306,991</u>

See schedule of expenditures and appropriations-all capital project funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SDC CRR ROADS FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 600	\$ 600	\$ 569	\$ (31)
Assessment collections	6,000	6,000	4,023	(1,977)
Total revenues	<u>6,600</u>	<u>6,600</u>	<u>4,592</u>	<u>(2,008)</u>
<b>Expenditures</b>				
Materials and services	<u>86,600</u>	<u>86,600</u>		<u>(86,600)</u>
Excess of revenues over (under) expenditures	<u>(80,000)</u>	<u>(80,000)</u>	<u>4,592</u>	<u>84,592</u>
Fund balance - beginning of year	<u>80,000</u>	<u>80,000</u>	<u>84,725</u>	<u>4,725</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,317</u>	<u>\$ 89,317</u>

See schedule of expenditures and appropriations-all capital project funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SDC COUNTY PARKS FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 800	\$ 800	\$ 677	\$ (123)
Assessment collections	5,000	5,000	1,346	(3,654)
Total revenues	5,800	5,800	2,023	(3,777)
<b>Expenditures</b>				
Materials and services	110,800	110,800		(110,800)
Net change in fund balance	(105,000)	(105,000)	2,023	107,023
Fund balance - beginning of year	105,000	105,000	103,070	(1,930)
Fund balance - end of year	\$ -	\$ -	\$ 105,093	\$ 105,093

See schedule of expenditures and appropriations-all capital project funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SDC CRR PARKS FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Interest	\$ 20	\$ 20	\$ 4	\$ (16)
Assessment collections	1,500	1,500	808	(692)
Total revenues	1,520	1,520	812	(708)
<b>Expenditures</b>				
Debt Service	2,020	2,020	1,575	(445)
Net change in fund balance	(500)	(500)	(763)	(263)
Fund balance - beginning of year	500	500	1,036	536
Fund balance - end of year	\$ -	\$ -	273	\$ 273
			Interfund loan payable	32,072
			Modified accrual fund balance	\$ (31,799)

See schedule of expenditures and appropriations-all capital project funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) JAIL BOND DEBT SERVICE FUND YEAR ENDED JUNE 30, 2013

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Local				
Property taxes	\$ 1,113,100	\$ 1,113,100	\$ 1,085,647	\$ (27,453)
Interest	5,150	5,150	5,274	124
Total revenues	1,118,250	1,118,250	1,090,921	(27,329)
<b>Expenditures</b>				
Debt service	1,093,100	1,093,100	1,093,100	
Excess of revenues over (under) expenditures	25,150	25,150	(2,179)	(27,329)
Fund balance - beginning of year	500,000	500,000	653,920	153,920
Fund balance - end of year	\$ 525,150	\$ 525,150	\$ 651,741	\$ 126,591

See schedule of expenditures and appropriations-all debt service funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) J STREET BOND FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental City of Madras	\$ 111,000	\$ 111,000	\$ 110,798	\$ (202)
<b>Expenditures</b>				
Debt service	203,000	203,000	201,744	(1,256)
Excess of revenues over (under) expenditures	(92,000)	(92,000)	(90,946)	1,054
<b>Other Financing Sources (Uses)</b>				
Transfer from County SDC Road Fund	92,000	92,000	90,946	(1,054)
Net change in fund balance				
Fund balance - beginning of year				
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

See schedule of expenditures and appropriations-all debt service funds for appropriation level.



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) TRANSFER STATION FUND YEAR ENDED JUNE 30, 2013

Revenues	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Local</b>				
Charges for services	\$ 55,600	\$ 55,600	\$ 56,112	\$ 512
Licenses and fees	15,000	15,000	21,246	6,246
Interest	2,800	2,800	1,987	(813)
Total revenues	73,400	73,400	79,345	5,945
<b>Expenditures</b>				
Materials and services	80,323	80,323	43,310	(37,013)
Risk reserve	287,752	287,752		(287,752)
Total expenditures	368,075	368,075	43,310	(324,765)
Excess of revenues over (under) expenditures	(294,675)	(294,675)	36,035	330,710
<b>Other Financing Sources (Uses)</b>				
Transfer to Unemp Fund	(1,020)	(1,020)	(1,020)	
Transfer to General Fund - admin	(1,000)	(1,000)	(824)	176
Total Other Financing Sources	(2,020)	(2,020)	(1,844)	
Net change in fund balance	(296,695)	(296,695)	34,191	330,886
Fund Balance - beginning of year	296,695	296,695	299,865	3,170
Fund Balance - end of year	\$ -	\$ -	\$ 334,056	\$ 334,056
<b>Budgetary-GAAP Reconciliation</b>				
Capital Assets (Net)			323,916	
Landfill post-closure costs			(5,370,865)	
Ending Net Position			\$ (4,712,893)	

See schedule of expenditures and appropriations-all Enterprise funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) RV PARK FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Charges for services	\$ 14,200	\$ 14,200	\$ 28,482	\$ 14,282
Interest	300	300	314	14
Other	200	200	258	58
Total revenues	14,700	14,700	29,054	14,354
<b>Expenditures</b>				
Materials and services	55,537	55,537	22,296	(33,241)
Excess of revenues over (under) expenditures	(40,837)	(40,837)	6,758	47,595
<b>Other Financing Sources (Uses)</b>				
Loan repayment to County Business Loan Fund	(2,500)	(2,500)	(2,500)	
Net change in fund balance	(43,337)	(43,337)	4,258	47,595
Fund Balance - beginning of year	43,337	43,337	45,261	1,924
Fund Balance - end of year	\$ -	\$ -	\$ 49,519	\$ 49,519
<b>Budgetary-GAAP Reconciliation</b>				
Interfund Payable			(10,000)	
Capital Assets (Net)			56,238	
Ending Net Position			\$ 95,757	

See schedule of expenditures and appropriations-all Enterprise funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) COMMUNITY DEVELOPMENT FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
<b>Local</b>				
Interest	\$ 2,000	\$ 2,000	\$ 1,751	\$ (249)
Licenses and fees	368,144	368,144	476,867	108,723
Other	10,000	10,000	2,289	(7,711)
<b>Total revenues</b>	<b>380,144</b>	<b>380,144</b>	<b>480,907</b>	<b>100,763</b>
<b>Expenditures</b>				
<b>Building</b>				
Materials and services	79,949	79,949	72,591	(7,358)
<b>Planning and zoning</b>				
Materials and services	50,840	50,340	25,022	(25,318)
<b>Sanitation</b>				
Materials and services	12,610	13,110	13,082	(28)
<b>General services</b>				
Personal services	414,926	414,926	370,077	(44,849)
Materials and services	516	516	516	
<b>Total expenditures</b>	<b>558,841</b>	<b>558,841</b>	<b>481,288</b>	<b>(77,553)</b>
Excess of revenues over (under) expenditures	(178,697)	(178,697)	(381)	178,316
<b>Other Financing Sources (Uses)</b>				
Transfer from General Fund	81,150	81,150	81,150	
Transfer to Geographic Information System	(14,150)	(14,150)	(14,150)	
Transfer to General Fund	(44,000)	(44,000)	(35,553)	8,447
Transfer to NT Fund	(4,470)	(4,470)	(4,470)	
Transfer to Self-Insurance Fund	(6,540)	(6,540)	(6,540)	
<b>Total other financing sources (uses)</b>	<b>11,990</b>	<b>11,990</b>	<b>20,437</b>	<b>8,447</b>
<b>Net change in fund balance</b>	<b>(166,707)</b>	<b>(166,707)</b>	<b>20,056</b>	<b>186,763</b>
Fund Balance - beginning of year	182,000	182,000	256,237	74,237
Fund Balance - end of year	\$ 15,293	\$ 15,293	276,293	\$ 261,000
<b>Budgetary-GAAP Reconciliation</b>				
Capital Assets (Net)			211	
<b>Ending Net Position</b>			<b>\$ 276,504</b>	

See schedule of expenditures and appropriations-all Enterprise funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS JUNE 30, 2013

	<u>Self- Insurance</u>	<u>Carpool</u>	<u>NT and Phone Services</u>	<u>Total</u>
<b>ASSETS</b>				
Current assets				
Cash and investments	\$ 1,311,298	\$ 437,484	\$ 151,206	\$ 1,899,988
Receivables (net of allowance for uncollectables)	<u>769</u>	<u>17,850</u>		<u>18,619</u>
Total current assets	<u>1,312,067</u>	<u>455,334</u>	<u>151,206</u>	<u>1,918,607</u>
Capital assets				
Equipment and improvements		1,384,482		1,384,482
Accumulated depreciation		<u>(1,138,241)</u>		<u>(1,138,241)</u>
Total capital assets (net of accumulated depreciation)		<u>246,241</u>		<u>246,241</u>
<b>TOTAL ASSETS</b>	<u>1,312,067</u>	<u>701,575</u>	<u>151,206</u>	<u>2,164,848</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	<u>15,235</u>	<u>2,800</u>	<u>397</u>	<u>18,432</u>
<b>TOTAL LIABILITIES</b>	<u>15,235</u>	<u>2,800</u>	<u>397</u>	<u>18,432</u>
<b>NET POSITION</b>				
Net investment in capital assets		246,241		246,241
Unrestricted	<u>1,296,832</u>	<u>452,534</u>	<u>150,809</u>	<u>1,900,175</u>
<b>TOTAL NET POSITION</b>	<u>\$ 1,296,832</u>	<u>\$ 698,775</u>	<u>\$ 150,809</u>	<u>\$ 2,146,416</u>

# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2013

	<u>Self- Insurance</u>	<u>Carpool</u>	<u>NT and Phone Services</u>	<u>Total</u>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 202,155	\$ 744,708	\$ 12,660	\$ 959,523
<b>OPERATING EXPENSES</b>				
Costs of services	231,087	629,252	119,038	979,377
Depreciation		149,274		149,274
Total operating expenses	231,087	778,526	119,038	1,128,651
Operating income	(28,932)	(33,818)	(106,378)	(169,128)
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Investment earnings	7,727	2,330	961	11,018
Income before contributions and transfers	(21,205)	(31,488)	(105,417)	(158,110)
<b>CONTRIBUTIONS AND TRANSFERS</b>				
Transfers in	107,456		111,945	219,401
Transfers out	(25,000)	(3,600)		(28,600)
Total contributions and transfers	82,456	(3,600)	111,945	190,801
Changes in net position	61,251	(35,088)	6,528	32,691
NET POSITION - beginning	1,235,581	733,863	144,281	2,113,725
NET POSITION - ending	\$ 1,296,832	\$ 698,775	\$ 150,809	\$ 2,146,416

# JEFFERSON COUNTY, OREGON

## COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2013

	Self- Insurance	Carpool	NT and Phone Services	Total
<b>Cash flows from operating activities</b>				
Receipts from interfund services provided	\$ 201,386	\$ 747,483	\$ 12,660	\$ 961,529
Payments to suppliers	<u>(232,501)</u>	<u>(655,342)</u>	<u>(127,090)</u>	<u>(1,014,933)</u>
Net cash provided (used) by operating activities	(31,115)	92,141	(114,430)	(53,404)
<b>Cash flows from non-capital financing activities</b>				
Transfer to other funds	(25,000)	(3,600)		(28,600)
Transfers from other funds	<u>107,456</u>		<u>111,945</u>	<u>219,401</u>
Net cash provided (used) by non-capital financing activities	82,456	(3,600)	111,945	190,801
<b>Cash flows from capital and related financing activities</b>				
Purchases of capital assets		(82,122)		(82,122)
<b>Cash flows from investing activities</b>				
Interest received	<u>7,727</u>	<u>2,330</u>	<u>961</u>	<u>11,018</u>
Net increase (decrease) in cash	59,068	8,749	(1,524)	66,293
Cash and cash equivalents - beginning	<u>1,252,230</u>	<u>428,735</u>	<u>152,730</u>	<u>1,833,695</u>
Cash and cash equivalents - ending	<u>\$ 1,311,298</u>	<u>\$ 437,484</u>	<u>\$ 151,206</u>	<u>\$ 1,899,988</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>				
Operating income	\$ (28,932)	\$ (33,818)	\$ (106,378)	\$ (169,128)
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation		149,274		149,274
Change in accounts receivable	(769)	2,775		2,006
Change in accounts payable	<u>(1,414)</u>	<u>(26,090)</u>	<u>(8,052)</u>	<u>(35,556)</u>
Total adjustments	<u>(2,183)</u>	<u>125,959</u>	<u>(8,052)</u>	<u>115,724</u>
Net cash provided by operating activities	<u>\$ (31,115)</u>	<u>\$ 92,141</u>	<u>\$ (114,430)</u>	<u>\$ (53,404)</u>

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) SELF-INSURANCE FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
Local				
Reimbursed items	\$ 196,000	\$ 196,000	\$ 202,155	\$ 6,155
Interest	10,000	10,000	7,727	(2,273)
<b>Total revenues</b>	<u>206,000</u>	<u>206,000</u>	<u>209,882</u>	<u>3,882</u>
<b>Expenditures</b>				
Materials and services				
Workers compensation	188,000	188,000	168,925	(19,075)
Unemployment	103,975	103,975	62,162	(41,813)
PERS benefits	700,000	700,000		(700,000)
<b>Total expenditures</b>	<u>991,975</u>	<u>991,975</u>	<u>231,087</u>	<u>(760,888)</u>
Excess of revenues over (under) expenditures	<u>(785,975)</u>	<u>(785,975)</u>	<u>(21,205)</u>	<u>764,770</u>
<b>Other Financing Sources (Uses)</b>				
Transfer from General Fund	72,000	72,000	72,000	
Transfer from Maternal-Child Health Fund	7,040	7,040	7,040	
Transfer from Animal Control Fund	4,368	4,368	4,368	
Transfer from Jail Operations Fund	14,292	14,292	14,292	
Transfer from E911 Fund	1,500	1,500	1,500	
Transfer from Community Development Fund	6,540	6,540	6,540	
Transfer from Landfill	1,020	1,020	1,020	
Transfer from Road Fund	696	696	696	
Transfer to General Fund	(25,000)	(25,000)	(25,000)	
<b>Total other financing sources (uses)</b>	<u>82,456</u>	<u>82,456</u>	<u>82,456</u>	
Net change in fund balance	(703,519)	(703,519)	61,251	764,770
Fund Balance - beginning of year	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,235,581</u>	<u>35,581</u>
Fund Balance - end of year	<u>\$ 496,481</u>	<u>\$ 496,481</u>	<u>\$ 1,296,832</u>	<u>\$ 800,351</u>

See schedule of expenditures and appropriations-all Internal Service funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) CARPOOL FUND YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
<b>Local</b>				
Charges for services	\$ 300,000	\$ 300,000	\$ 421,090	\$ 121,090
Interest	4,000	4,000	2,330	(1,670)
Other	302,000	302,000	323,618	21,618
<b>Total revenues</b>	<b>606,000</b>	<b>606,000</b>	<b>747,038</b>	<b>141,038</b>
<b>Expenditures</b>				
Materials and services	652,400	652,400	629,252	(23,148)
Capital outlay	200,000	200,000	82,122	(117,878)
Contingency	50,000	50,000		(50,000)
<b>Total expenditures</b>	<b>902,400</b>	<b>902,400</b>	<b>711,374</b>	<b>(191,026)</b>
Excess of revenues over (under) expenditures	(296,400)	(296,400)	35,664	332,064
<b>Other Financing Sources (Uses)</b>				
Transfer to General Fund	(3,600)	(3,600)	(3,600)	
<b>Net change in fund balance</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>32,064</b>	<b>332,064</b>
Fund Balance - beginning of year	300,000	300,000	420,471	120,471
Fund Balance - end of year	\$ -	\$ -	452,535	\$ 452,535
<b>Budgetary-GAAP Reconciliation</b>				
Capital Assets Net			246,241	
<b>Ending Net Position</b>			<b>\$ 698,776</b>	

See schedule of expenditures and appropriations-all Internal Service funds for appropriation level.



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (BUDGETARY BASIS) NT AND PHONE SERVICES YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
<b>Revenues</b>				
<b>Local</b>				
Charges for services	\$ 11,000	\$ 11,000	\$ 12,660	\$ 1,660
Interest	900	900	961	61
<b>Total revenues</b>	<b>11,900</b>	<b>11,900</b>	<b>13,621</b>	<b>1,721</b>
<b>Expenditures</b>				
Personal services	84,177	85,377	85,288	(89)
Materials and services	26,629	26,629	18,648	(7,981)
Capital outlay	30,000	28,800	15,102	(13,698)
Contingency	16,700	16,700		(16,700)
<b>Total expenditures</b>	<b>157,506</b>	<b>157,506</b>	<b>119,038</b>	<b>(38,468)</b>
Excess of revenues over (under) expenditures	(145,606)	(145,606)	(105,417)	40,189
<b>Other Financing Sources (Uses)</b>				
Various department transfers to NT Fund	72,726	72,726	71,945	(781)
Transfer from General Fund	40,000	40,000	40,000	
<b>Total other financing sources (uses)</b>	<b>112,726</b>	<b>112,726</b>	<b>111,945</b>	<b>(781)</b>
Net change in fund balance	(32,880)	(32,880)	6,528	39,408
Fund Balance - beginning of year	57,516	57,516	144,281	86,765
Fund Balance - end of year	\$ 24,636	\$ 24,636	\$ 150,809	\$ 126,173

See schedule of expenditures and appropriations-all Internal Service funds for appropriation level.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS GENERAL FUND YEAR ENDED JUNE 30, 2013

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
General Fund			
General services	\$ 492,818	\$ 532,071	\$ 39,253
Community justice - juvenile division	461,041	481,668	20,627
Assessment	438,211	478,412	40,201
Board of equalization	771	891	120
Clerk's department	254,831	261,428	6,597
District attorney	519,924	565,781	45,857
Public health	296,409	364,313	67,904
Sheriff's department - law enforcement	1,810,737	1,869,226	58,489
Surveyor	30,341	40,072	9,731
Treasurer	66,005	67,800	1,795
Finance and tax department	247,252	265,943	18,691
County building and grounds	439,787	522,113	82,326
Circuit court	39,573	40,000	427
Veteran's department	19,405	20,908	1,503
County extension	131,524	135,543	4,019
JC senior center	30,878	39,040	8,162
Non-departmental	287,154	363,232	76,078
Interfund transfers	1,201,291	1,201,291	
Contingency		110,636	110,636
	\$ 6,767,952	\$ 7,360,368	\$ 592,416

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS YEAR ENDED JUNE 30, 2013

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
County Road Fund			
Personal service	\$ 1,052,043	\$ 1,077,714	\$ 25,671
Materials and services	1,020,289	1,747,177	726,888
Capital outlay	6,188	8,200	2,012
Interfund transfers	252,102	262,755	10,653
Federal, State and County Road Construction Fund			
Materials and services	192,312	457,965	265,653
Road Equipment Purchase Fund			
Capital outlay	13,550	336,320	322,770
Enforcement Fund			
Materials and services		3,540	3,540
Transfers	5,928	8,000	2,072
Animal Control Fund			
Personal services	91,479	96,430	4,951
Materials and services	31,862	37,057	5,195
Emergency Communications "911" Fund			
Personal services	187,885	439,097	251,212
Materials and services	219,103	229,698	10,595
Capital outlay	110,627	111,000	373
Transfers	2,375	3,600	1,225
Footpath and Bicycle Trail Fund			
Materials and services		76,554	76,554
Law Library Fund			
Materials and services	8,904	28,618	19,714
Interfund transfers	6,500	6,500	
Juvenile Dependency Fund (DA)			
Personal services	3,547	12,500	8,953
Mt. Jefferson Memorial Park Operation Fund			
Personal services	26,079	41,320	15,241
Materials and services	19,978	60,343	40,365
County Fair Fund			
Personal services	95,975	107,009	11,034
Materials and services	159,614	160,578	964
Interfund transfers	5,000	5,000	
Victims' Assistance Fund			
Personal services	63,776	66,990	3,214
Materials and services	131,160	145,627	14,467
Interfund transfers	10,326	12,638	2,312
Contingency		25,028	25,028
County School Fund			
Other requirements	187,744	255,200	67,456
Transient Occupancy Tax Fund			
Materials and services	86,491	155,875	69,384
Interfund transfers	145,000	145,000	
Contingency		35,000	35,000
Special Transportation Fund			
Materials and services	73,696	75,000	1,304
County Fair Building Fund			
Materials and services	14,294	29,240	14,946
Capital outlay		25,000	

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS - CONTINUED YEAR ENDED JUNE 30, 2013

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Public Land Corner Preservation Fund			
Personal services	9,835	10,599	764
Materials and services	20,906	23,247	2,341
Interfund transfers	1,680	1,680	
County Projects Fund			
Materials and services	15,341	85,575	70,234
Interfund transfers	610	8,275	7,665
Jefferson County Business Loan Fund			
Materials and services	9,873	15,250	5,377
Other special payments		370,970	370,970
DA Grants			
Personal services	205,771	205,886	115
Materials and services	196,797	196,797	
Capital outlay	46,957	46,957	
Interfund transfers	27,427	27,684	257
COHB-Mental Health			
Personal services	670,848	748,089	77,241
Materials and services	358,447	408,125	49,678
Capital outlay		40,000	40,000
Interfund transfers	45,374	52,344	6,970
Smoke Management Fund			
Personal services	13,662	13,707	45
Materials and services	98,866	99,100	234
Contingency		9,000	9,000
Corrections and Drug Program Fund			
Interfund transfers	14,638	23,014	8,376
Commission on Children and Families Fund			
Personal services	103,142	113,964	10,822
Materials and services	177,193	229,807	52,614
Interfund transfers	839	839	
County Clerk Records Fund			
Materials and services	96,418	107,383	10,965
Interfund transfers	420	420	
Veterans Service Expansion Program			
Personal services	11,008	12,241	1,233
Materials and services	7,034	9,284	2,250
Mental Health Alcohol and Drug Program Fund			
Materials and services	524,635	525,350	715
Interfund transfers	3,600	3,600	
Mental Health Developmental Disabilities Fund			
Materials and services	267,703	288,382	20,679
Interfund transfers	3,600	3,600	
Other		25,000	25,000
Federal Child Care Block Grant Fund			
Materials and services	107,500	118,901	11,401
Interfund transfers	1,937	2,900	963
Juvenile Special Projects Fund			
Materials and services	10,596	29,562	18,966
Parks Development Fund			
Personal services	57,805	68,818	11,013
Materials and services	47,720	97,687	49,967
Debt service	5,888	6,000	112

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL SPECIAL REVENUE FUNDS - CONTINUED YEAR ENDED JUNE 30, 2013

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Economic Development Fund			
Materials and services	90,634	370,600	279,966
Interfund transfers	98,900	98,900	
COHB-Mental Health			
Personal services	54,266	109,322	55,056
Materials and services	2,319,129	3,937,653	1,618,524
Interfund transfers	91,652	160,980	69,328
Contingency		195,300	195,300
Other (risk reserve)		400,000	400,000
Community Corrections Fund			
Personal services	462,301	493,982	31,681
Materials and services	93,240	202,129	108,889
Interfund transfers	164,858	183,972	19,114
Contingency		20,403	20,403
Juvenile Crime Grant Fund			
Personal services	60,640	63,878	3,238
Materials and services	37,790	60,877	23,087
Interfund transfers	5,945	6,337	392
Geographic Information System Fund			
Personal services	68,637	83,348	14,711
Materials and services	15,046	30,562	15,516
Capital outlay		10,000	10,000
Interfund transfers	8,573	9,390	817
Conciliation - Mediation Fund			
Materials and services	11,500	100,600	89,100
County Special Litigation Fund			
Materials and services	12,438	126,500	114,062
Jail Operations Fund			
Personal services	1,550,684	1,624,445	73,761
Materials and services	536,567	552,800	16,233
Capital outlay		32,000	32,000
Interfund transfers	377,423	421,689	44,266
Contingency		148,009	148,009
Sheriff LLEGB Fund			
Personal services	35,051	40,581	5,530
Materials and services	5,805	17,000	11,195
Interfund transfers	420	420	
Code Enforcement Fund			
Personal services	30,865	31,454	589
Materials and services	3,496	65,946	62,450
Interfund transfers	3,009	3,080	71
Contingency		1,520	1,520

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL CAPITAL PROJECT FUNDS YEAR ENDED JUNE 30, 2013

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Capital Improvement Project Fund			
Materials and services	\$ 43,912	\$ 258,590	\$ 214,678
Capital outlay	46,599	2,465,000	2,418,401
Governmental services - loan	110,627	115,000	4,373
Correction Facility Const. Fund			
Materials and services		50,000	50,000
Landfill Closure Fund			
Materials and services	64,468	196,180	131,712
SDC County Roads Fund			
Interfund transfers	104,293	107,020	2,727
SDC CRR Roads Fund			
Materials and services		86,600	86,600
SDC County Parks Fund			
Materials and services		110,800	110,800
SDC CRR Parks Fund			
Debt service	1,575	2,020	445

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# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL DEBT SERVICE FUNDS YEAR ENDED JUNE 30, 2013

---

<u>Fund</u>	<u>Expenditures</u>	<u>Final Appropriation</u>	<u>Actual (Over) Under Appropriation</u>
Jail Bond Debt Service Fund			
Debt service	\$ 1,093,100	\$ 1,093,100	\$
J Street Bond Fund			
Debt service	201,744	203,000	1,256

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL ENTERPRISE FUNDS YEAR ENDED JUNE 30, 2013

Fund	Expenditures	Final Appropriation	Actual (Over) Under Appropriation
Transfer Station Fund			
Materials and services	\$ 43,310	\$ 80,323	\$ 37,013
Interfund transfers	824	1,000	176
Contingency		287,752	287,752
RV Park Fund			
Materials and services	22,296	55,537	33,241
Debt service	2,500	2,500	
Community Development Fund			
Materials and services	111,211	143,915	32,704
Personal services	370,077	414,926	44,849
Interfund transfers	60,713	69,160	8,447



# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES AND APPROPRIATIONS ALL INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2013

<u>Fund</u>	<u>Expenditures</u>	<u>Final Appropriation</u>	<u>Actual (Over) Under Appropriation</u>
<b>Self-Insurance Fund</b>			
Workers compensation self-insurance	\$ 168,925	\$ 188,000	\$ 19,075
Unemployment SI fund	62,162	103,975	41,813
PERS and payroll-related benefits		700,000	700,000
Transfers	25,000	25,000	
<b>Carpool Fund</b>			
Materials and services	629,252	652,400	23,148
Capital outlay	82,122	200,000	117,878
Transfers	3,600	3,600	
Contingency		50,000	50,000
<b>NT and Phone Services</b>			
Personal services	85,288	85,377	89
Materials and services	18,648	26,629	7,981
Capital outlay		16,700	16,700

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUND YEAR ENDED JUNE 30, 2013

---

	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2013</u>
<b>ASSETS</b>				
Cash	\$	\$ 12,343	\$	\$ 12,343
Taxes receivable	<u>1,764,070</u>	<u>16,253,710</u>	<u>16,457,457</u>	<u>1,560,323</u>
TOTAL ASSETS	<u>\$ 1,764,070</u>	<u>\$ 16,266,053</u>	<u>\$ 16,457,457</u>	<u>\$ 1,572,666</u>
<b>LIABILITIES</b>				
Distribution pending to other entities	<u>\$ 1,764,070</u>	<u>\$ 16,266,053</u>	<u>\$ 16,457,457</u>	<u>\$ 1,572,666</u>

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF COUNTY TRUST AND AGENCY FUNDS YEAR ENDED JUNE 30, 2013

---

	<u>Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2013</u>
Investment trust fund				
County treasurer	<u>\$ 14,605,972</u>	<u>\$ 64,116,855</u>	<u>\$ 47,334,578</u>	<u>\$ 31,388,249</u>
Total trust funds	<u>\$ 14,605,972</u>	<u>\$ 64,116,855</u>	<u>\$ 47,334,578</u>	<u>\$ 31,388,249</u>

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF TREASURER'S ACCOUNT HELD FOR OTHER TAXING DISTRICTS INVESTMENT TRUST FUND YEAR ENDED JUNE 30, 2013

	Beginning Cash Balance	Receipts		Disbursements	Ending Cash Balance
		Taxes and UTA Interest	Other Receipts		
Taxing district					
Cities	\$ 2,737,211	\$1,848,120	\$50,366	\$2,238,891	\$ 2,396,806
Mt. View Hospital	4,200	329,502	66	329,972	3,796
Fire patrol and districts	1,155,661	1,936,086	305,887	2,301,403	1,096,231
Special district	795,031	1,582,733	172,083	1,626,878	922,969
Schools					
COCC	12,382	1,015,224	204	1,017,551	10,259
Education service districts	345,337	295,449	4,700	173,954	471,532
Redmond	18,263	1,571,123	316	1,573,280	16,422
Culver	1,048,304	1,275,480	8,138	1,750,000	581,922
Ashwood	356,117	2,439	298,818	303,651	353,723
Black Butte	1,746,818	249,055	48	430,000	1,565,921
Madras	5,535,803	6,456,747	21,286,702	10,175,375	23,103,877
Sisters	42	3,553	1	3,559	37
Other trust funds					
Transient room tax	69,393	458	496,749	487,666	78,934
Tax collector	63,237	1,691	23,936,101	23,940,639	60,390
Other trust funds	523,965	4,043	671,232	540,129	659,111
Unallocated interest	194,208		313,741	441,630	66,319
<b>Total county treasurer</b>	<b>\$ 14,605,972</b>	<b>\$ 16,571,703</b>	<b>\$ 47,545,152</b>	<b>\$ 47,334,578</b>	<b>\$ 31,388,249</b>

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF PROPERTY TAX TRANSACTIONS GENERAL FUND YEAR ENDED JUNE 30, 2013

<u>Tax Year</u>	<u>Beginning Balance and 2012-13 Levy</u>	<u>Net Adjustments</u>	<u>Interest (Discount)</u>	<u>Collections</u>	<u>Uncollected June 30, 2013</u>
2012-13	\$ 4,983,555	\$ 9,232	\$ (118,438)	\$ 4,639,990	\$ 215,895
2011-12	234,310	954	10,401	118,547	125,210
2010-11	140,051	622	10,987	59,471	90,945
2009-10	83,873	1,132	16,822	63,137	36,426
2008-09	41,998	839	15,674	53,295	3,538
Prior	<u>7,816</u>	<u>502</u>	<u>1,177</u>	<u>3,008</u>	<u>5,483</u>
Total	<u>\$ 5,491,603</u>	<u>\$ 13,281</u>	<u>\$ (63,377)</u>	4,937,448	<u>\$ 477,497</u>
Accrued at June 30, 2012				(95,627)	
Accrued at June 30, 2013				<u>99,151</u>	
General Fund revenue - modified accrual basis				<u>\$ 4,940,972</u>	

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF PROPERTY TAX TRANSACTIONS JAIL OPERATIONS FUND YEAR ENDED JUNE 30, 2013

<u>Tax Year</u>	<u>Beginning Balance and 2012-13 Levy</u>	<u>Net Adjustments</u>	<u>Interest (Discount)</u>	<u>Collections</u>	<u>Uncollected June 30, 2013</u>
2012-13	\$ 1,193,525	\$ 2,212	\$ (28,365)	\$ 1,111,243	\$ 51,705
2011-12	56,506	230	2,508	28,589	30,195
2010-11	36,303	152	2,683	14,521	24,313
2009-10	22,330	302	4,479	16,809	9,698
2008-09	11,497	231	4,291	14,589	968
Prior	<u>2,077</u>	<u>135</u>	<u>320</u>	<u>819</u>	<u>1,443</u>
<b>Total</b>	<b><u>\$ 1,322,238</u></b>	<b><u>\$ 3,262</u></b>	<b><u>\$ (14,084)</u></b>	<b>1,186,570</b>	<b><u>\$ 118,322</u></b>
Accrued at June 30, 2012				(24,836)	
Accrued at June 30, 2013				<u>25,072</u>	
Jail Operations Fund revenue - modified accrual basis				<b><u>\$ 1,186,806</u></b>	

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF PROPERTY TAX TRANSACTIONS JAIL BOND DEBT SERVICE FUND YEAR ENDED JUNE 30, 2013

Tax Year	Beginning Balance and 2012-13 Levy	Net Adjustments	Interest (Discount)	Collections	Uncollected June 30, 2013
2012-13	\$ 1,094,029	\$ 2,026	\$ (26,001)	\$ 1,018,607	\$ 47,395
2011-12	49,865	203	2,214	25,229	26,647
2010-11	34,351	155	2,739	14,826	22,109
2009-10	18,082	244	3,627	13,612	7,853
2008-09	9,264	186	3,457	11,755	780
Prior	1,780	112	268	686	1,250
<b>Total</b>	<b>\$ 1,207,371</b>	<b>\$ 2,926</b>	<b>\$ (13,696)</b>	<b>1,084,715</b>	<b>\$ 106,034</b>
Accrued at June 30, 2012				(21,121)	
Accrued at June 30, 2013				22,053	
Jail Operations Fund revenue - modified accrual basis				<u>\$ 1,085,647</u>	

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF LONG-TERM DEBT TRANSACTIONS YEAR ENDED JUNE 30, 2013

Obligation	Balance July 1, 2012	Loan Transferred & Issued	Matured and Paid		Balance June 30, 2013
			Principal	Interest	
Refunding Jail Bonds	\$ 2,155,000	\$	\$ 1,050,000	\$ 43,100	\$ 1,105,000
Full faith and credit bonds	1,210,000		155,000	46,045	1,055,000
Total	<u>\$ 3,365,000</u>	<u>\$ -</u>	<u>\$ 1,205,000</u>	<u>\$ 89,145</u>	<u>\$ 2,160,000</u>
Interfund loans					
Business Loan Fund to					
Fairground RV Park	\$ 12,500	\$	\$ 2,500	\$	\$ 10,000
General Fund Maint. Dept.	20,414		9,965	755	10,449
SDC CRR Parks	33,158		1,086	489	32,072
E911 owes Capital Fund		110,627			110,627
Park Fund owes Capital Fund	20,369		4,762	1,127	15,607
Road Fund to SDC Road	107,204	90,946	10,631	2,717	187,519
Total	<u>\$ 193,645</u>	<u>\$ 201,573</u>	<u>\$ 28,944</u>	<u>\$ 5,088</u>	<u>\$ 366,274</u>



**AUDIT COMMENTS AND DISCLOSURES  
REQUIRED BY STATE REGULATIONS**



## AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS

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### ***Internal Control***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Jefferson County, Oregon, as of and for the year ended June 30, 2013, and have issued our report thereon dated December 13, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing 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 a 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.

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

### ***Accounting Records***

We found the condition of the accounting records adequate for audit purposes.

### ***Collateral***

All cash on deposit with banks was in financial institutions enrolled in the Oregon State Treasurer's Public Treasurer's Public Funds Collateralization Program, and therefore, met the statutory requirement for adequate collateralization.

### ***Indebtedness***

The County's short-term and long-term debt was found to be within legal limitations on the amount of debt which may be incurred, liquidation of debts were within the prescribed period of time and indebtedness was in compliance with provisions of bond indentures and other agreements, including restrictions on the use of monies available to retire indebtedness.

### ***Budgeting***

We reviewed the County's procedures for preparation, adoption and execution of its budget for the year ended June 30, 2013, and the procedures for preparation and adoption of their budget for the year beginning July 1, 2013. All procedures were found to be in compliance with statutory requirements.



**AUDIT COMMENTS AND DISCLOSURES  
REQUIRED BY STATE REGULATIONS**

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***Insurance Coverage and Fidelity Bonds***

Insurance coverage and fidelity bonds were reviewed and found to be in compliance with statutory requirements.

***Programs Funded From Outside Sources.***

All material programs funded from outside sources were reviewed and found to be in substantial compliance with appropriate laws, rules and regulations governing those programs. Reports filed with grantor agencies were agreed to the County's records, and we found the County to be in substantial compliance with program requirements. See the Single Audit Compliance section of this report.

***Public Contracts and Purchasing***

We reviewed the County's procedures for awarding public contracts and construction of public improvements and found them to be in compliance with statutory requirements.

***Investments***

Investments were reviewed for compliance with statutory requirements and found to be in compliance.

***Highway Funds***

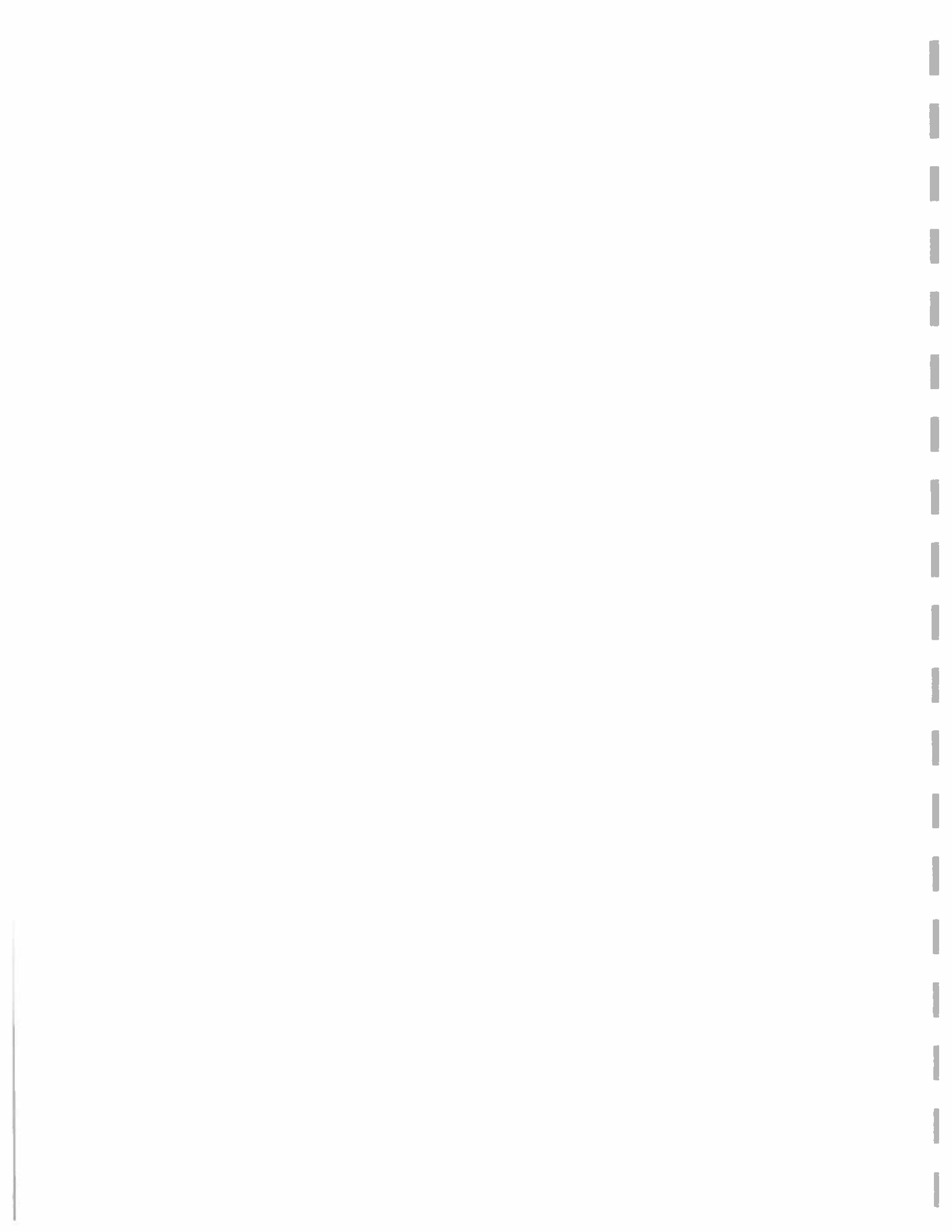
Taxes on fuel and motor vehicle use were reviewed and found to be used in compliance with constitutional and statutory requirements.

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

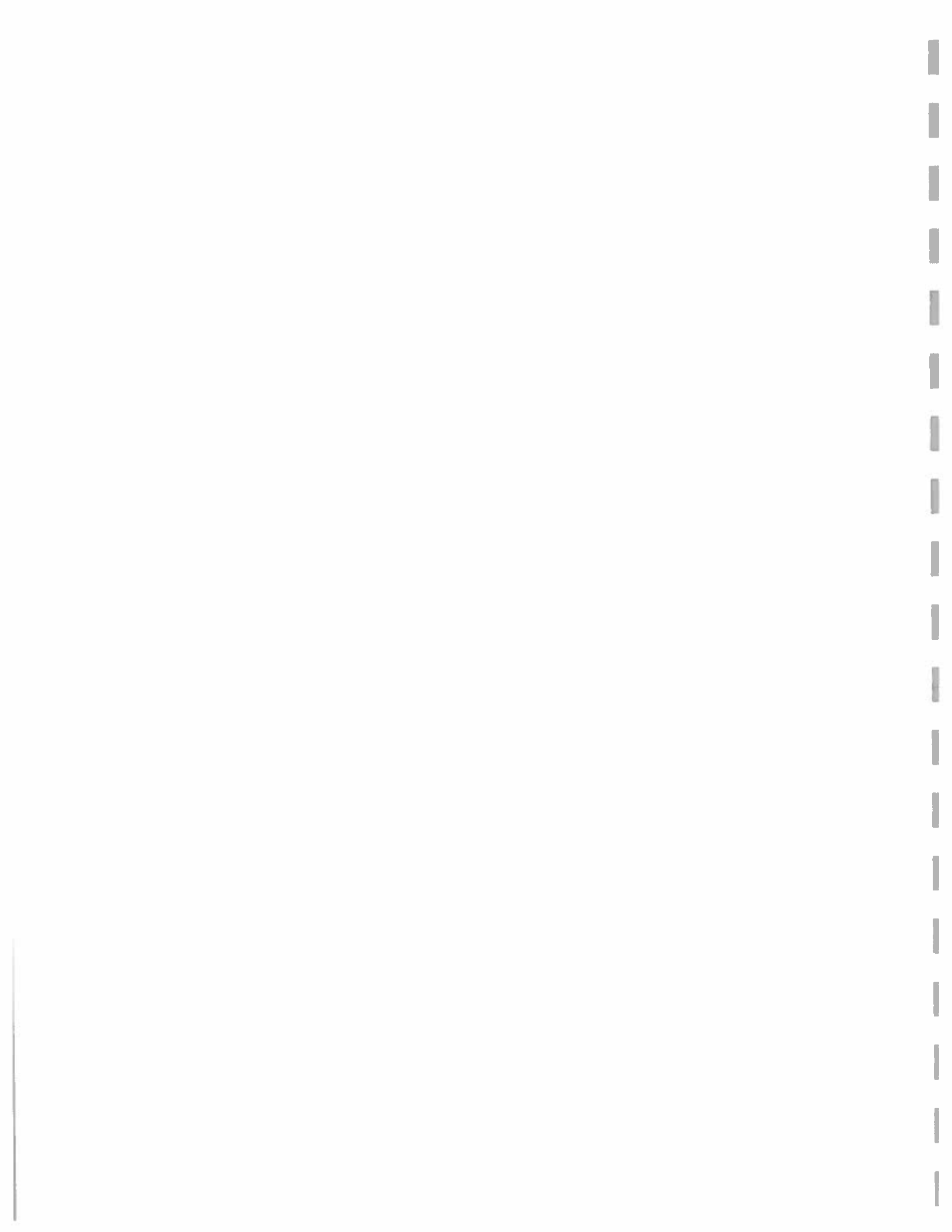
HARRIGAN PRICE FRONK & CO. LLP  
Certified Public Accountants & Consultants

By:   
Candace S. Fronk - a partner

December 13, 2013



**SINGLE AUDIT COMPLIANCE**







**INDEPENDENT AUDITORS' 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***

John P. Harrigan, CPA  
Wesley B. Price III, CPA  
Candace S. Fronk, CPA  
Kara L. Pardue, CPA  
Karen C. Anderson, CPA

Board of Commissioners  
Jefferson County, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to Financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Jefferson County, Oregon, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Jefferson County, Oregon's (the County) basic financial statements and have issued our report thereon dated December 13, 2013.

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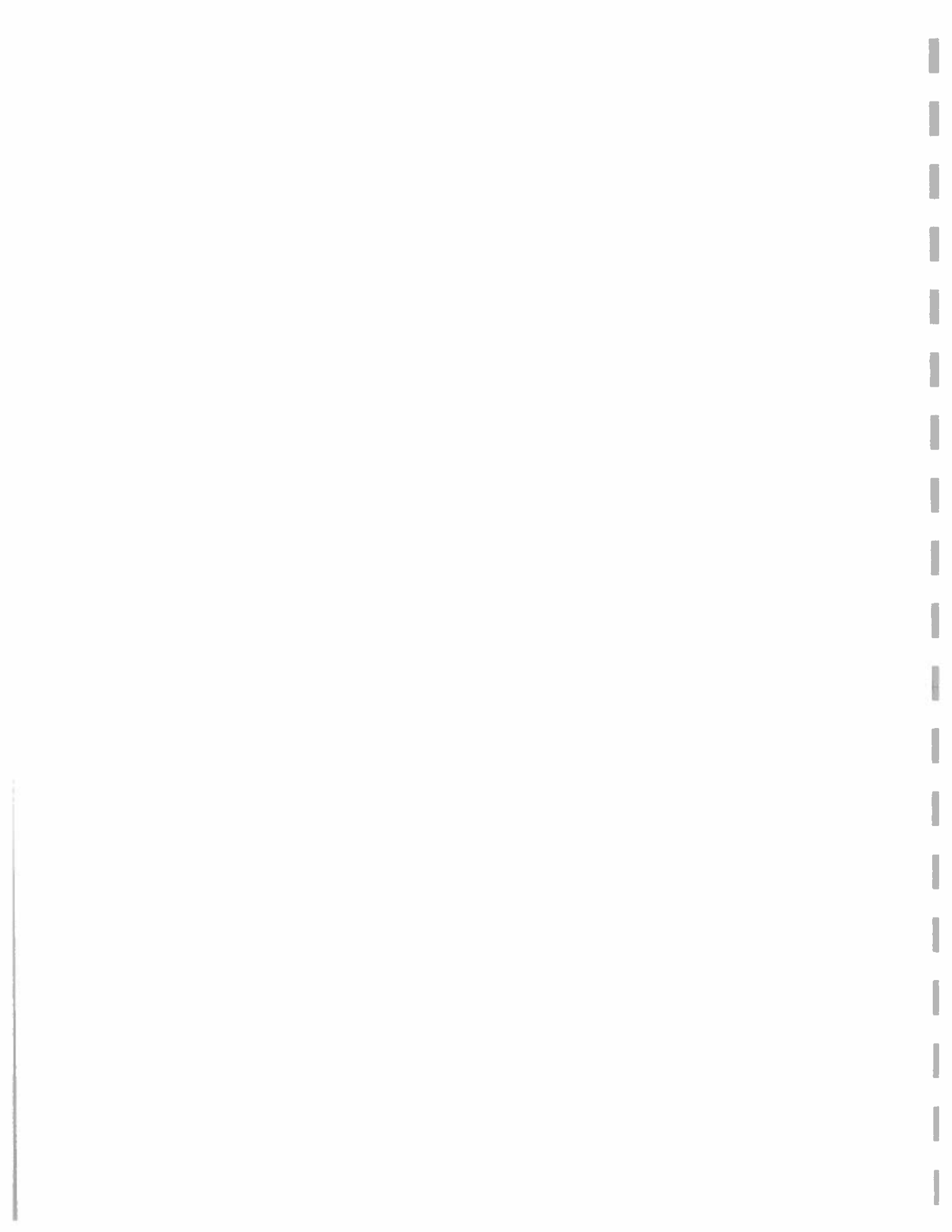
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***Internal Control Over Financial Reporting***

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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

*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* is a deficiency, or a 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 first paragraph of this section 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.



**INDEPENDENT AUDITORS' 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 – CONTINUED**

***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, 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 or other matters that are required to be reported under *Government Auditing Standards*.

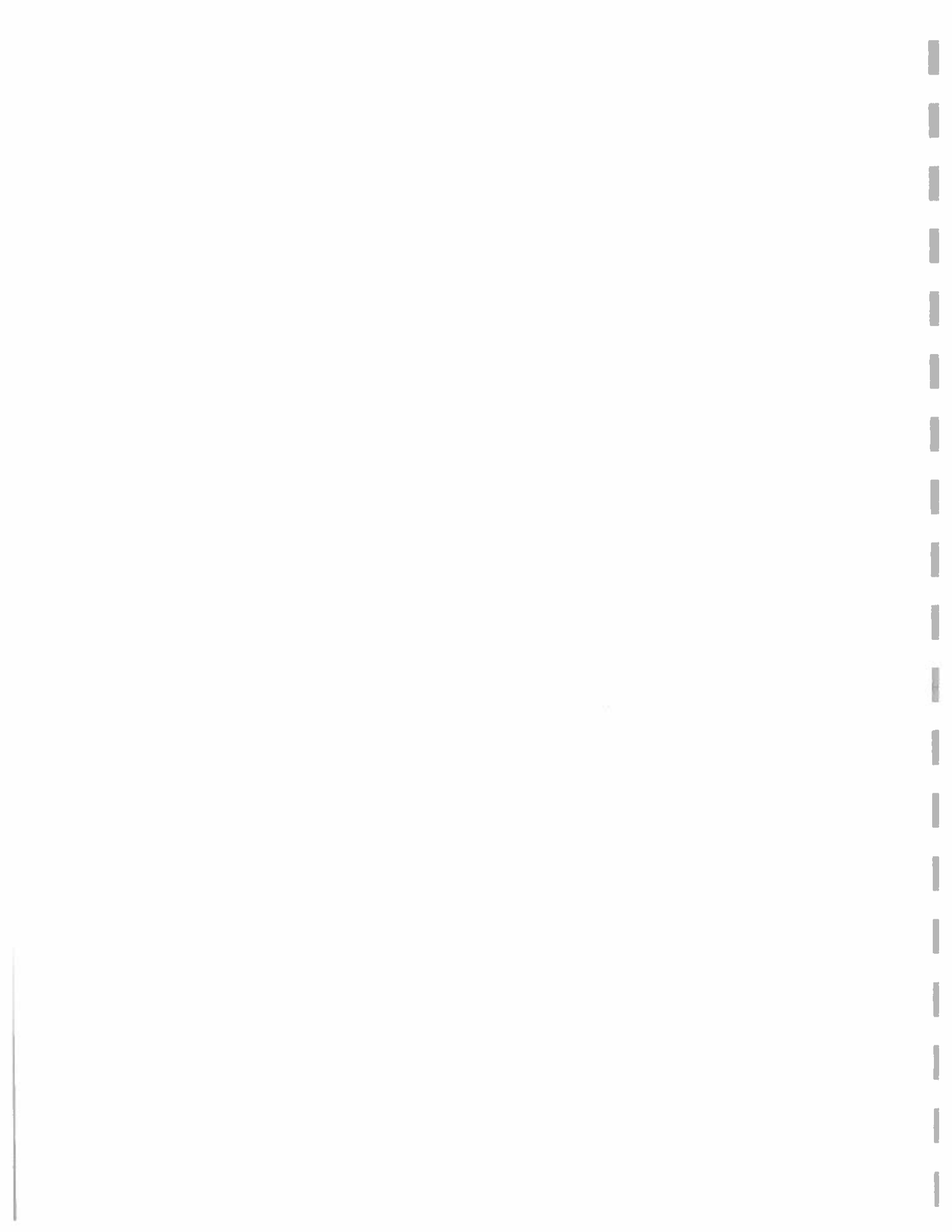
***Purpose of this Report***

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

HARRIGAN PRICE FRONK & CO. LLP  
Certified Public Accountants & Consultants

By:   
Candace S. Fronk - a partner

December 13, 2013





**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

John P. Harrigan, CPA  
Wesley B. Price III, CPA  
Candace S. Fronk, CPA  
Kara L. Pardue, CPA  
Karen C. Anderson, CPA

Board of Commissioners  
Jefferson County, Oregon

**Report on Compliance for Each Major Federal Program**

We have audited Jefferson County, Oregon's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Jefferson County, Oregon's (the County) major federal programs for the year ended June 30, 2013. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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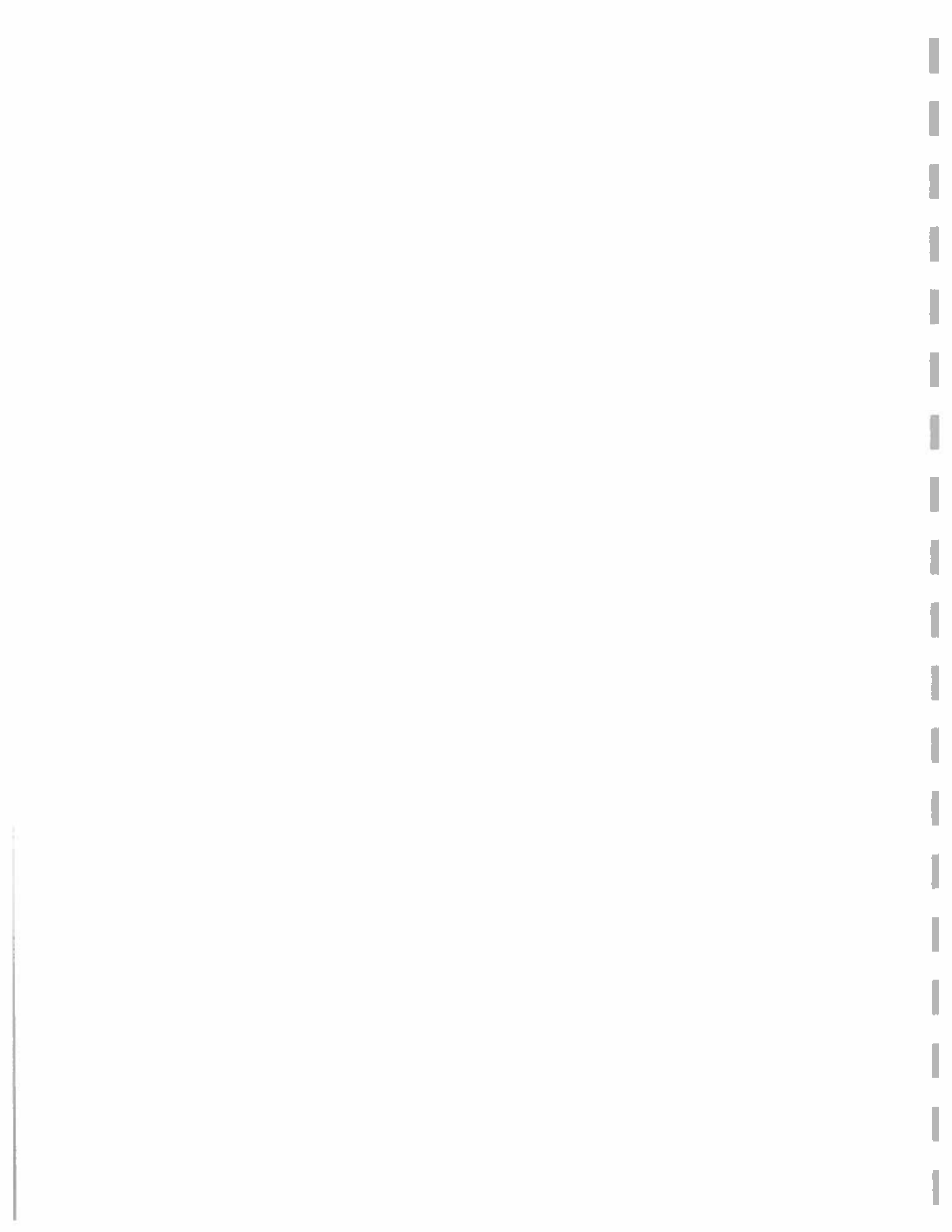
***Management's Responsibility***

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

***Auditors' 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 OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 on the County's compliance with those requirements.



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT  
ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 – CONTINUED**

**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, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

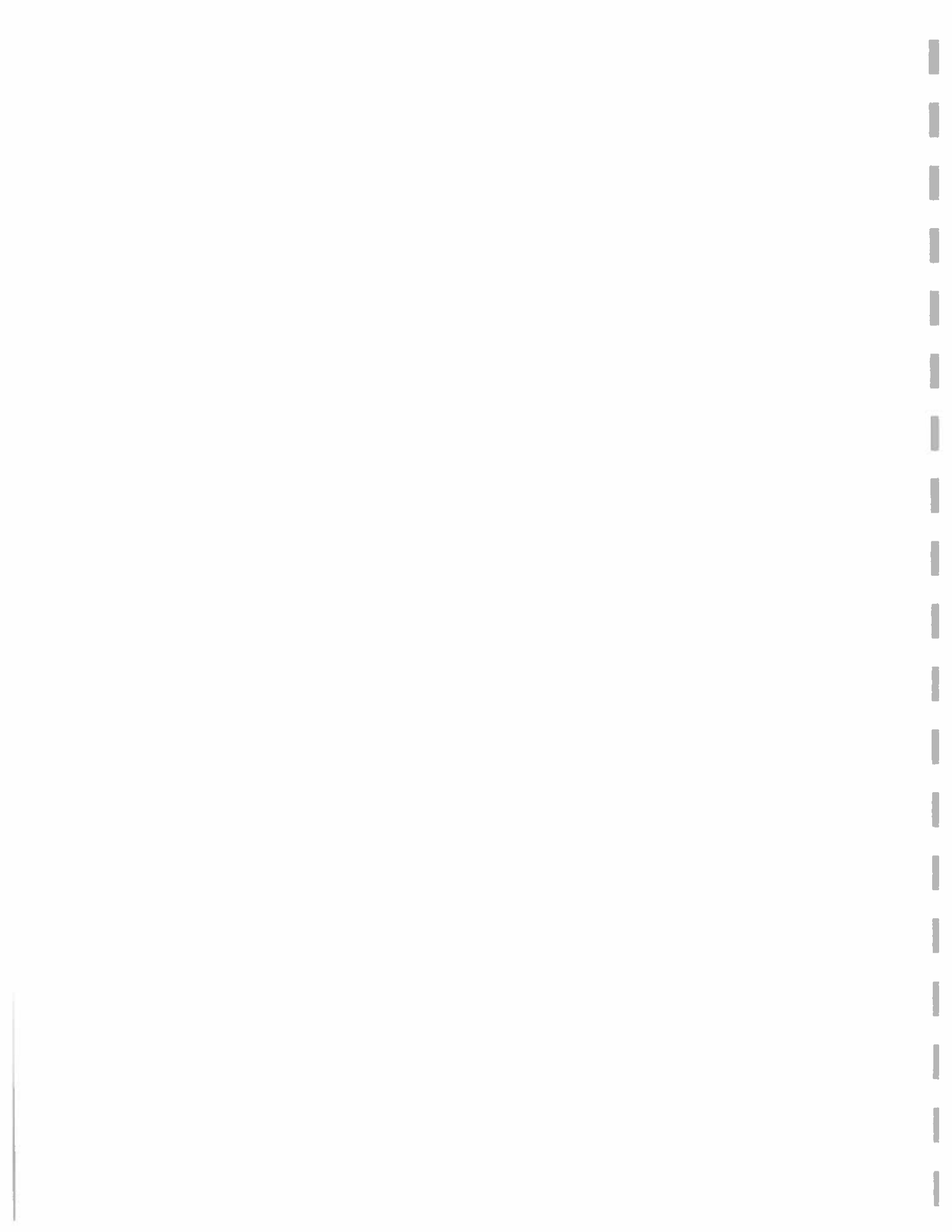
*A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement 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 that might be material weaknesses or significant deficiencies. 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.

This purpose of this report on internal control over compliance is to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

HARRIGAN PRICE FRONK & CO. LLP  
Certified Public Accountants & Consultants

By: Candace S. Fronk  
Candace S. Fronk - a partner  
December 13, 2013





# JEFFERSON COUNTY, OREGON

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2013

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### SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unqualified opinion on the basic financial statements.
2. No material weaknesses in internal control over financial reporting were identified during the audit of the financial statements.
3. No instances of noncompliance required to be reported under *Government Auditing Standards* were identified during the audit of the financial statements.
4. No deficiencies in internal control over compliance considered to be material weaknesses were identified during the audit of the major federal award programs.
5. The auditors' report on compliance for the major federal award programs for the District expresses an unqualified opinion on all major federal programs.
6. No audit findings relative to the major federal award programs for the District are reported in this Schedule.
7. The programs tested as major programs were:
  - 10.665/10.666 – Schools and Roads – Grants to States/Counties
  - 15.226 – Payments in Lieu of Taxes
  - 16.589 – Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The County was determined not to be a low-risk auditee.

### FINDINGS – FINANCIAL STATEMENT AUDIT

None

### FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

## JEFFERSON COUNTY, OREGON

### STATUS OF PRIOR YEAR (2012) FINDINGS FOR THE YEAR ENDED JUNE 30, 2013

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2012-FS-1 – Documentation supporting the batch totals on deposits

Supporting documentation for deposits is retained with the deposit slips.

2012-FS-2 – Segregation of duties related to disbursements from the Treasurer's trust and agency funds

Checks from the Treasurer's trust and agency funds are signed by the County Clerk, County Administrator or Finance Director rather than the Treasurer.

2012-FS-3 – Documentation that the Treasurer's bank reconciliations have been reviewed

The County Clerk initials and dates the bank reconciliation prepared by the Treasurer.

2012-FS-4 – Segregation of duties over accounts payable

Segregation of accounting duties related to accounts payable has been maximized given the number of personnel available.

2012-FS-5 – Documentation of that the Treasurer's journal entries have been reviewed

The County Clerk reviews and initials journal entries generated in the Treasurer's office.

2012-FS-6 – Recording notes receivable

All notes receivable have been recorded in the financial statements.

2012-FS-7 – Preparation of a schedule of interfund advances and transfers to document balancing

Documentation is maintained to verify that interfund advances and transfers balance.

2012-FS-8 – Segregation of duties over Treasurer property tax disbursements

The County Clerk reviews and initials the monthly tax turnovers prepared by the Treasurer.

2012-FS-9 – Long-term receivables reported in governmental fund statements

Long-term receivables are reported on the governmental fund statements with a like amount reported as deferred revenue as required under generally accepted accounting principles.

2012-FS-10 – Recording investments at fair market value

Amortized cost is utilized internally for interim reporting and an adjustment is made at the end of the fiscal year, when material, to record investments at fair market value. The fair market value adjustment for the Oregon State Treasurer's Local Government Investment Pool, which constitutes a large portion of invested funds, is not available on an interim basis.

# JEFFERSON COUNTY, OREGON

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Expenditures
<b>Department of Health and Human Services</b>		
Passed through Oregon Department of Human Services		
Public Health Emergency Preparedness	93.069	\$ 86,862
Environmental Public Health and Emergency Response	93.070	6,543
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	15,952
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1,171
Family Planning Services	93.217	45,292
Immunization Cooperative Agreements	93.268	300
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	106,184
Promoting Safe and Stable Families	93.556	7,008
Prevention and Public Health Fund (ACA)	93.539	26,584
Social Services Block Grant	93.667	78,819
Enforcing Underage Drinking Laws Program	93.727	70,000
HIV CARE Formula Grants	93.917	15,382
HIV Prevention Activities-Health Department Based	93.940	600
Block Grants for Community Mental Health Services	93.958	27,772
Block Grants for Prevention and Treatment of Substance Abuse	93.959	90,055
Maternal and Child Health Services Block Grant to the States	93.994	36,454
		<u>614,978</u>
<b>Environmental Protection Agency</b>		
Passed through Oregon Department of Human Resources		
State Public Water System Supervision	66.432	3,796
Capitalization Grants for Drinking Water State Revolving Funds	66.468	1,750
		<u>5,546</u>
<b>Department of the Interior</b>		
Payments in Lieu of Taxes		
Distribution of Receipts to State and Local Governments	15.226	327,215
	15.227	534
		<u>327,749</u>
<b>Department of Justice</b>		
Passed through Oregon Department of Justice		
Juvenile Accountability Incentive Grant	16.523	8,035
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	63,052
Title V Delinquency Prevention Program	16.548	11,866
Crime Victim Assistance	16.575	36,537
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	293,390
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	212,831
		<u>625,511</u>
<b>Department of Agriculture</b>		
Passed through State of Oregon		
Schools and Roads - Grants to States and Counties	10.665	582,155
Passed through Oregon Department of Human Resources		
Special Supplement Food Program for Women, Infants and Children (WIC)	10.557	126,534
WIC Grants To States (WGS)	10.578	7,615
		<u>716,304</u>
<b>Department of Transportation</b>		
Passed through Oregon Department of Transportation		
Highway Planning and Construction	20.205	14,824
		<u>14,824</u>
<b>Department of Homeland Security</b>		
Passed through Oregon State Marine Board		
Boating Safety Financial Assistance	97.012	2,702
Passed through Oregon Military Department		
Emergency Management Performance Grants	97.042	19,760
Passed through Homeland Security		
State Homeland Security Program	97.073	12,128
		<u>34,590</u>
		<u>\$ 2,339,502</u>

**Note A - BASIS OF PRESENTATION**

The accompanying schedule of federal awards includes the federal grant activity of Jefferson County and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

